

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants, LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On April 20, 2006, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Third Supplemental Order Under 11 U.S.C. 102(1) AND 105 and Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing Omnibus Hearing Dates and Certain Notice, Case Management, and Administrative Procedures (Docket No. 3293) [a copy of which is attached hereto as Exhibit D]
- 2) Supplemental Application for Order Under 11 U.S.C. Sec 327(A), 328(A), And 1107(B) Authorizing (I) Employment and Retention of KPMG LLP as Advisory and Valuation Advisors to Debtors, Effective Nunc Pro Tunc to February 16, 2006, (II) Continued Retention of KPMG LLP as Tax Advisors to Debtors, Effective Nunc Pro Tunc to January 1, 2006, and (III) Additional International Executive Tax Services to be Rendered by KPMG LLP to Debtors Effective Nunc Pro Tunc to January 18, 2006 (Docket No. 3307) [a copy of which is attached hereto as Exhibit E]
- 3) Notice of Presentment of Order Under 11 U.S.C. Sec 327(A), 328(A), and 1107(B) Authorizing (I) Employment and Retention of KPMG LLP as Advisory and Valuation Advisors to Debtors, Effective Nunc Pro Tunc to February 16, 2006, (II) Continued Retention of KPMG LLP as Tax Advisors to Debtors, Effective Nunc Pro Tunc to January 1, 2006, and (III) Additional International Executive Tax Services to be Rendered by KPMG LLP to Debtors Effective Nunc Pro Tunc to January 18, 2006; and [Proposed] Order Under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) Authorizing (I) Employment and Retention of KPMG LLP as Advisory and Valuation Advisors to Debtors, Effective Nunc Pro Tunc to February 16, 2006, (II) Continued Retention of KPMG LLP as Tax Advisors to Debtors, Effective Nunc Pro Tunc to January 1, 2006, and (III) Additional International Executive Tax Services to be

Rendered by KPMG LLP to Debtors Effective Nunc Pro Tunc to January 18,
2006 (Docket No. 3308) [a copy of which is attached hereto as Exhibit F]

Dated: April 24, 2006

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 24th day of April, 2006, by
Evan Gershbein, personally known to me or proved to me on the basis of satisfactory
evidence to be the person who appeared before me.

Signature : /s/ Sarah Elizabeth Frankel

Commission Expires: 12/23/08

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Cohen Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	b.simon@cwsny.com	
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Davis Polk & Wardwell	Donald Bernstein	450 Lexington Avenue		New York	NY	10017	212-450-4092	212-450-3092	donald.bernstein@dpw.com	Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel for Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel for Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-247-1010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel for Employee Benefits
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Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
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McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiguelaw.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
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Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	ServeAG@oag.state.ny.us	New York Attorney General's Office
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Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
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Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
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Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel for Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		United States Trustee
United States Trustee	Deirdre A. Martini	33 Whitehall Street	Suite 2100	New York	NY	10004	212-510-0500	212-668-2256	deirdre.martini@usdoj.gov (Do not use for service)	United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel for the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Capital Research and Management Company	Michelle Robson	11100 Santa Monica Blvd	15th Floor	Los Angeles	CA	90025	310-996-6140	310-996-6091	mlfr@capgroup.com	Creditor Committee Member
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel for Flextronics International USA, Inc.
Davis Polk & Wardwell	Donald Bernstein	450 Lexington Avenue		New York	NY	10017	212-450-4092	212-450-3092	donald.bernstein@dpw.com	Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel for Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel for Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel for Employee Benefits
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Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	ServeAG@oag.state.ny.us	New York Attorney General's Office
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O'Melveny & Meyer LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
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EXHIBIT C

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Ajamie LLP	Wallace A. Showman	1350 Avenue of the Americas	29th Floor	New York	NY	10019		212-246-6820	Counsel for SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
King & Spalding, LLP	Alexandra B. Feldman	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	Counsel for Martinrea International, Inc.
Klett Rooney Lieber & Schorling	Eric L. Schnabel	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		302-552-4200	Counsel for Entergy
Morris, Nichols, Arsht and Tunnell	Michael G. Busenkell	PO Box 1347		Wilmington	DE	19899-1347		302-658-9200	Counsel for Chicago Miniature Optoelectronic Technologies, Inc.
O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601		312-849-2020	Counsel for Ameritech Credit Corporation d/b/a SBC Capital Services
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734		989-385-3230	Corporate Secretary for Professional Technologies Services

EXHIBIT D

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
:
In re: :
:
Chapter 11
:
DELPHI CORPORATION, et al., :
:
Case No. 05-44481 (RDD)
Debtors. :
:
(Jointly Administered)
:
----- X

THIRD SUPPLEMENTAL ORDER UNDER 11 U.S.C. §§ 102(1) AND 105
AND FED. R. BANKR. P. 2002(m), 9006, 9007, AND 9014 ESTABLISHING
OMNIBUS HEARING DATES AND CERTAIN NOTICE, CASE
MANAGEMENT, AND ADMINISTRATIVE PROCEDURES

("THIRD SUPPLEMENTAL CASE MANAGEMENT ORDER")

Upon the motion, dated October 8, 2005 (the "Motion"),¹ of Delphi Corporation and certain of its domestic subsidiaries and affiliates, debtors and debtors-in-possession in the above captioned cases (collectively, the "Debtors"), for an order under 11 U.S.C. §§ 102(1), 105(a), and 105(d) and Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014, establishing (a) omnibus hearing dates, (b) certain notice, case management, and administrative procedures in the Debtors' chapter 11 cases, and (c) scheduling an initial case conference in accordance with Rule 1007-2(e) of the Local Bankruptcy Rules for the United States Bankruptcy Court for Southern District of New York; and this Court having entered an order granting the Motion on October 14, 2005 (Docket No. 245), a supplemental order on March 20, 2006 (Docket No. 2883) (the "Supplemental Order") and a second supplemental order on March 28, 2006 (Docket No. 2995) (the "Second Supplemental Order"); and this Court having determined that changing the hearing

¹ Unless otherwise defined herein, all capitalized terms shall have the meaning ascribed to them in the Motion.

date on which this Court shall conduct the Omnibus Hearing scheduled for June 15, 2006 in the manner set forth herein is appropriate and in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and after due deliberation thereon, and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

The Supplemental Order and Second Supplemental Order shall continue in full force and effect except as follows:

Paragraph 3 of the Supplemental Order shall be amended to provide that the Omnibus Hearing Date originally scheduled for June 15, 2006 at 10:00 a.m. (Prevailing Eastern Time) shall be changed to June 20, 2006 at 10:00 a.m. (Prevailing Eastern Time).

Dated: New York, New York
April 20, 2006

/s/ Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT E

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

SUPPLEMENTAL APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND 1107(b) AUTHORIZING (I) EMPLOYMENT AND RETENTION OF KPMG LLP AS ADVISORY AND VALUATION ADVISORS TO DEBTORS, EFFECTIVE NUNC PRO TUNC TO FEBRUARY 16, 2006, (II) CONTINUED RETENTION OF KPMG LLP AS TAX ADVISORS TO DEBTORS, EFFECTIVE NUNC PRO TUNC TO JANUARY 1, 2006, AND (III) ADDITIONAL INTERNATIONAL EXECUTIVE TAX SERVICES TO BE RENDERED BY KPMG LLP TO DEBTORS EFFECTIVE NUNC PRO TUNC TO JANUARY 18, 2006

("KPMG LLP SUPPLEMENTAL RETENTION APPLICATION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this application (the "Supplemental Application") for entry of an order under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") authorizing (i) the employment and retention of KPMG LLP as advisory and valuation advisors to the Debtors, effective nunc pro tunc to February 16, 2006, (ii) the continued retention of KPMG LLP as tax advisors to the Debtors, effective nunc pro tunc to January 1, 2006, and (iii) additional international executive tax services to be rendered by

KPMG LLP to the Debtors, effective nunc pro tunc to January 18, 2006. In support of this Supplemental Application, the Debtors submit the First Supplemental Affidavit of Gary A. Silberg, sworn to April 20, 2006 (the "First Supplemental Affidavit"), attached hereto as Exhibit A. This Supplemental Application supplements that certain application, dated February 14, 2006, pursuant to sections 327(a), 328(a) and 1107(b) and Rule 2014 of the Federal Rules of Bankruptcy Procedure for authorization to retain KPMG LLP as tax and transaction services advisors to the Debtors, effective nunc pro tunc to October 8, 2005 (Docket No. 2366) (the "Original Application"). In further support of this Supplemental Application, the Debtors respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8, 2005 (the "Petition Date"), 39 of 42 Debtors, and on October 14, 2005, the remaining Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtors' chapter 11 cases (Docket Nos. 28 and 404).

2. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors (the "Creditors' Committee"). No trustee or examiner has been appointed in the Debtors' cases.

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code and Bankruptcy Rule 2014.

B. Current Business Operations Of The Debtors

5. With more than 180,000 employees worldwide, global 2004 revenues of approximately \$28.6 billion, and global assets as of August 31, 2005 of approximately \$17.1 billion,¹ Delphi ranks as the fifth largest public company business reorganization in terms of revenues, and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors, will continue their business operations without supervision from the Bankruptcy Court, and will not be subject to the chapter 11 requirements of the U.S. Bankruptcy Code.

6. Over the past century, the operations which are now owned by Delphi have become a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines. Today, the Company (as defined below) is arguably the single largest global supplier of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company's technologies and products are present in more than 75 million vehicles on the road worldwide. The Company supplies products to nearly every major global automotive original equipment manufacturer with 2004 sales to its former parent, General Motors Corporation ("GM"), equaling approximately \$15.4 billion and sales to each of Ford Motor Company, DaimlerChrysler Corporation, Renault/Nissan Motor Company, Ltd., and Volkswagen Group exceeding \$850 million.

7. As part of its growth strategy, Delphi has established an expansive global presence with a network of manufacturing sites, technical centers, sales offices, and joint

¹ The aggregated financial data used in this Supplemental Application generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates.

ventures located in every major region of the world. In the U.S., the Debtors employ approximately 50,600 people. Those employees work in approximately 44 manufacturing sites and 13 technical centers across the country, and in Delphi's worldwide headquarters and customer center located in Troy, Michigan. Approximately 34,750 of these individuals are hourly employees, 96% of whom are represented by approximately 49 different international and local unions. Outside the United States, the Company's foreign entities employ more than 134,000 people, supporting 120 manufacturing sites and 20 technical centers across nearly 40 countries worldwide.

8. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of GM. Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to Delphi and its subsidiaries and affiliates (collectively, the "Company") in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

9. Due to the significant planning that goes into each vehicle model, Delphi's efforts to generate new business do not immediately affect its financial results, because supplier selection in the auto industry is generally finalized several years prior to the start of production of the vehicle. When awarding new business, which is the foundation for the Company's forward revenue base, customers are increasingly concerned with the financial stability of their

supply base. The Debtors believe that they will maximize stakeholder value and the Company's future prospects if they stabilize their businesses and continue to diversify their customer base. The Debtors also believe that this must be accomplished in advance of the expiration of certain benefit guarantees between GM and certain of Delphi's unions representing most of its U.S. hourly employees which coincides with the expiration of the Company's U.S. collective bargaining agreements in the fall of 2007.

C. Events Leading To Chapter 11 Filing

10. In the first two years following Delphi's separation from GM, the Company generated more than \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net operating loss of \$482 million on \$28.6 billion in net sales. Reflective of a downturn in the marketplace, Delphi's financial condition has deteriorated further in the first six months of 2005. The Company experienced net operating losses of \$608 million for the first six months of calendar year 2005 on six-month net sales of \$13.9 billion, which is approximately \$1 billion less in sales than during the same time period in calendar year 2004.²

11. The Debtors believe that three significant issues have largely contributed to the deterioration of the Company's financial performance: (a) increasingly unsustainable U.S. legacy liabilities and operational restrictions driven by collectively bargained agreements, including restrictions preventing the Debtors from exiting non-strategic, non-profitable operations, all of which have the effect of creating largely fixed labor costs, (b) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of

² Reported net losses in calendar year 2004 were \$4.8 billion, reflecting a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004.

motor vehicles that GM produces annually in the United States and related pricing pressures, and
(c) increasing commodity prices.

12. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward looking revenue requirements. Having concluded that pre-filing discussions with its unions and GM were not leading to the implementation of a plan sufficient to address the Debtors' issues on a timely basis, the Company determined to commence these chapter 11 cases for its U.S. businesses to complete the Debtors' transformation plan and preserve value.

13. Through the reorganization process, the Debtors intend to achieve competitiveness for Delphi's core U.S. operations by modifying or eliminating non-competitive legacy liabilities and burdensome restrictions under current labor agreements and realigning Delphi's global product portfolio and manufacturing footprint to preserve the Company's core businesses. This will require negotiation with key stakeholders over their respective contributions to the restructuring plan or, absent consensual participation, the utilization of the chapter 11 process to achieve the necessary cost savings and operational effectiveness envisioned in the Company's transformation plan. The Debtors believe that a substantial segment of Delphi's U.S. business operations must be divested, consolidated, or wound-down through the chapter 11 process.

14. Upon the conclusion of this process, the Debtors expect to emerge from chapter 11 as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver value and high-quality products to its customers globally.

Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

The Original Application

15. On February 15, 2006, the Debtors filed the Original Application pursuant to the terms of certain engagement letters, by and between the Debtors and KPMG LLP, each as described and defined therein (the "Original Engagement Letters").

16. On March 3, 2006, this Court entered an order approving the Original Application, pursuant to the terms of the Original Engagement Letters, effective nunc pro tunc to October 8, 2005 (Docket No. 2653) (the "Original KPMG Order").

Relief Requested

17. By this Supplemental Application, the Debtors respectfully request entry of an order under sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code and Bankruptcy Rule 2014, authorizing (i) the employment and retention of KPMG LLP as advisory and valuation advisors to the Debtors, effective nunc pro tunc to February 16, 2006, pursuant to the terms and conditions set forth in that certain engagement letter for advisory and valuation services, dated February 16, 2006, annexed to the First Supplemental Affidavit as Exhibit "A" (the "Advisory and Valuation Engagement Letter"), (ii) the continued retention of KPMG LLP as tax advisors to the Debtors, effective nunc pro tunc to January 1, 2006, pursuant to that certain letter agreement, dated February 21, 2006, annexed to the First Supplemental Affidavit as Exhibit "B" (the "Supplemental Tax Consulting Engagement Letter"), extending the term of that certain tax consulting engagement letter, dated March 1, 2005 and amended by letter agreement, dated May 23, 2005, annexed to the First Supplemental Affidavit as Exhibit "C" (the "Original Tax Consulting Engagement Letter"), and (iii) additional international executive tax services to

be rendered by KPMG LLP to the Debtors effective nunc pro tunc to January 18, 2006, pursuant to that certain letter agreement, dated January 18, 2006, executed on March 8, 2006, annexed to the First Supplemental Affidavit as Exhibit "D" (the "January 18 IES Engagement Letter"), and certain amendments to the pricing provisions of that certain international executive tax services letter agreement, dated October 5, 2004, amended on November 3, 2004, annexed to the First Supplemental Affidavit as Exhibit "E" (the "Original IES Engagement Letter"), as set forth in that certain letter agreement, dated March 20, 2006, annexed to the First Supplemental Affidavit as Exhibit "F" (the "March 20 IES Amendment," and together with the January 18 IES Engagement Letter, the "Supplemental IES Engagement Letters," and together with the Advisory and Valuation Engagement Letter and the Supplemental Tax Consulting Engagement Letter, the "Supplemental Engagement Letters").

Scope Of Services

18. In accordance with the Advisory and Valuation Engagement Letter, KPMG LLP will provide such advisory and valuation services as KPMG LLP and the Debtors deem appropriate and feasible in order to advise the Debtors and their subsidiaries and affiliates in the course of these chapter 11 cases, including, but not limited to, the following:

- i. analysis of potential impairment charges in accordance with Statements of Financial Accounting Standards (SFAS) 142 and 144 related to goodwill, intangibles, and long-lived assets; and
- ii. assistance to the Debtors with initial planning for the Fresh Start valuation exercise in connection with the Debtors' future emergence from chapter 11.

19. In accordance with the Supplemental Tax Consulting Engagement Letter, KPMG LLP will continue to provide tax consulting services to the Debtors on terms and

conditions identical to those set forth in the Original Tax Consulting Engagement Letter, other than the extension of the term of such agreement until December 31, 2006.

20. In accordance with the January 18 IES Engagement Letter, KPMG LLP will provide certain international executive services to the Debtors in addition to those set forth in the Original IES Engagement Letter, including, but not limited to, the following:

- i. prior to assignment services, (a) prepare cost projection including revisions, (b) prepare draft expatriate agreement, and (c) prepare draft pay calc;
- ii. at the beginning of assignment services, (a) prepare final expatriate agreement and pay calc and participate in orientation, (b) calculate relocation allowance and mobility premium to be paid in month prior to assignment and provide to payroll, and (c) calculate first year spending account to be paid in first month of assignment and provide to payroll;
- iii. calculate annual spending account on assignment anniversary date and provide to payroll; and
- iv. calculate relocation allowance less outstanding tax and pro-rata spending account due from employee.

KPMG LLP will provide these additional international executive tax services to the Debtors on the terms and conditions set forth in the January 18 IES Engagement Letter and the Original IES Engagement Letter, as amended by the March 20 IES Amendment.

21. The services to be provided by KPMG LLP to the Debtors will not be unnecessarily duplicative of those provided by any other of the Debtors' professionals, and KPMG LLP will coordinate any services performed at the Debtors' request with the Debtors' other professionals, including financial advisors, accountants, and counsel, as appropriate, to avoid duplication of efforts.

22. Subject to this Court's approval of the Supplemental Application, KPMG LLP is willing to (i) serve as the Debtors' advisory and valuation advisors and to perform the

services described in the Advisory and Valuation Engagement Letter on the terms set forth therein, (ii) continue to provide tax consulting services to the Debtors and to perform the services described in the Original Tax Consulting Engagement Letter and the Supplemental Tax Consulting Engagement Letter on the terms set forth therein, and (iii) provide additional international executive tax services described in the January 18 IES Engagement Letter on the terms set forth therein and the Original IES Engagement Letter, as amended by the March 20 IES Amendment.

Qualifications of Professionals

23. The Debtors have selected KPMG LLP as one of their advisory and valuation and tax advisors because of the firm's diverse experience and extensive knowledge in the fields of accounting and taxation.

24. The Debtors have employed KPMG LLP as financial and tax advisors since 1999. By virtue of its prior engagements, KPMG LLP has developed a significant amount of institutional knowledge regarding the Debtors' books, records, financial information, and other data maintained by the Debtors. Such experience and knowledge will be valuable to the Debtors in their efforts to reorganize. Accordingly, the Debtors wish to retain KPMG LLP to provide assistance during these chapter 11 cases.

25. The services of KPMG LLP are deemed necessary to enable the Debtors to maximize the value of their estates and to reorganize successfully. Further, KPMG LLP is well-qualified and able to represent the Debtors in a cost-effective, efficient, and timely manner.

Disinterestedness of Professionals

26. The Affidavit of Patrick N. Karpen, sworn to February 9, 2006 and filed in support of the Original Application (the "Original Affidavit"), and the First Supplemental

Affidavit filed in support of this Supplemental Application contain information available as of the date hereof with respect to KPMG LLP's connections with other parties-in-interest, as required by Bankruptcy Rule 2014(a). Based on the information set forth in the Original Affidavit and the First Supplemental Affidavit, the Debtors submit that KPMG LLP and the professionals in the firm are "disinterested persons," as that term is used in section 101(14) of the Bankruptcy Code, and are otherwise eligible to be retained under section 327(a) of the Bankruptcy Code.

Professional Compensation

27. Subject to this Court's approval and pursuant to the terms and conditions of the Supplemental Engagement Letters, KPMG LLP's requested compensation for professional services rendered to the Debtors will be based upon the hours actually expended by each assigned staff member at each staff member's hourly billing rate.

28. The rates included in this Supplemental Application (exclusive of discounts) are KPMG LLP's normal and customary rates for matters of this sort. In the normal course of business, KPMG LLP revises its hourly rates on October 1st of each year. Subject to this Court's approval, KPMG LLP requests that the rates listed below be revised to the hourly rates that will be in effect at such time.

29. KPMG LLP has agreed to apply a voluntary discount of 20% as set forth in the Advisory and Valuation Engagement Letter. The hourly rates for the advisory and valuation services to be rendered by KPMG LLP are as follows:

Advisory and Valuation Services:	Net Hourly Rate after application of 20% discount:
Partner	\$620
Director	\$600
Manager	\$488
Senior	\$376
Staff	\$312

30. The hourly rates for the tax consulting services to be rendered by KPMG LLP pursuant to the Supplemental Tax Consulting Engagement Letter are identical to those set forth in the Original Tax Consulting Engagement Letter.

31. The rates for the additional international executive tax services to be rendered by KPMG LLP pursuant to the January 18 IES Engagement Letter are as set forth in the Original IES Engagement Letter, except as modified by the January 18 IES Engagement Letter and as amended by the March 20 IES Amendment. Specifically, the January 18 IES Engagement Letter modifies the Original IES Engagement Letter and provides that the fees for the compliance services detailed in the Original IES Engagement Letter will be billed at the lesser of (i) the fees set forth in the Original IES Engagement Letter and (ii) the actual time incurred to complete the tax return or task at KPMG LLP's standard hourly rate plus out-of-pocket expenses and the lesser of (i) the fees related to services provided by KPMG member firms as indicated in the original fee schedule and (ii) the actual time incurred to complete the tax return or task at the KPMG member firm's standard hourly rates.

32. In addition, the March 20 IES Amendment provides for a certain pricing addendum to Exhibit E of the Original IES Engagement Letter and similarly provides that such services will be billed at the lesser of (i) the fees set forth in the addendum and (ii) the actual

time incurred to complete the services at KPMG LLP's standard hourly rate. The fees set forth in the addendum are as follows:

Services:	Fees:
Prepare amended US income tax returns for employees assigned to the Mexican border	\$375
Prepare monthly Mexican non-resident income tax withholding calculation for employees assigned to the Mexican Border	\$40
Prepare and compile payments at host information for employees assigned from the US, expatriates assigned to the US, and expatriates assigned to and from non-US countries	\$375

33. KPMG LLP also will seek reimbursement of incurred necessary expenses such as travel, photocopying, delivery service, postage, vendor charges, and other out-of-pocket expenses incurred in providing professional services. KPMG LLP will seek such reimbursements in accordance with guidelines established by the U.S. Trustee.

34. The Debtors believe that KPMG LLP's fees are fair and reasonable in light of industry practice, market rates both in and out of chapter 11 proceedings, KPMG LLP's experience in reorganizations, and KPMG LLP's importance to these cases.

Dispute Resolution Procedures, Indemnification, and Limitation on Liability

35. The terms of the Advisory and Valuation Engagement Letter are substantially similar to the terms set forth in the Original Engagement Letters with respect to dispute resolution procedures. The indemnification and limitation on liability provisions of the Advisory and Valuation Engagement Letter are substantially similar to the indemnification and limitation on liability provisions set forth in the Master Services Engagement Letter (as defined in the Original Application).

36. The terms of the Supplemental Tax Consulting Engagement Letter are identical to the terms set forth in the Original Tax Consulting Engagement Letter with respect to dispute resolution procedures, indemnification, and limitation on liability.

37. The terms of the Supplemental IES Engagement Letters are identical to the terms set forth in the Original IES Engagement Letter with respect to dispute resolution procedures, indemnification, and limitation on liability.

Conclusion

38. For the foregoing reasons, the Debtors submit that the relief requested herein is in the best interests of the Debtors and their estates and creditors and should be approved.

Notice

39. Notice of this Supplemental Application has been provided in accordance with the Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, And Administrative Procedures, And (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e) entered by this Court on October 14, 2005 (Docket No. 245). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

40. Because the legal points and authorities upon which this Supplemental Application relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) be deemed satisfied.

WHEREFORE, the Debtors respectfully request that this Court enter an order authorizing (a) the employment and retention of KPMG LLP as advisory and valuation advisors to the Debtors, consistent with the terms and conditions set forth in the Advisory and Valuation Engagement Letter, effective nunc pro tunc to February 16, 2006, (b) the continued retention of KPMG LLP as one of the tax advisors to the Debtors, consistent with the terms of the Supplemental Tax Consulting Engagement Letter, effective nunc pro tunc to January 1, 2006, (c) additional international executive tax services to be rendered by KPMG LLP to the Debtors consistent with the terms and conditions set forth in the Supplemental IES Engagement Letters, effective nunc pro tunc to January 18, 2006, and (d) granting such other and further relief as is just.

Dated: New York, New York
April 20, 2006

DELPHI CORPORATION, on behalf of itself and
certain of its subsidiaries and affiliates, as Debtors
and Debtors-in-possession

By: /s/ John D. Sheehan
Name: John D. Sheehan
Title: Vice President and Chief Restructuring
Officer

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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:
In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- -x

FIRST SUPPLEMENTAL AFFIDAVIT OF GARY A. SILBERG IN SUPPORT
OF SUPPLEMENTAL APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a),
328(a), AND 1107(b) AUTHORIZING (I) EMPLOYMENT AND RETENTION OF
KPMG LLP AS ADVISORY AND VALUATION ADVISORS TO DEBTORS,
EFFECTIVE NUNC PRO TUNC TO FEBRUARY 16, 2006, (II) THE CONTINUED
RETENTION OF KPMG LLP AS TAX ADVISORS TO DEBTORS, EFFECTIVE NUNC PRO
TUNC TO JANUARY 1, 2006, AND (III) ADDITIONAL INTERNATIONAL EXECUTIVE
TAX SERVICES TO BE RENDERED BY KPMG LLP TO DEBTORS
EFFECTIVE NUNC PRO TUNC TO JANUARY 18, 2006

State of Michigan)
) ss:
City of Saginaw)

Gary A. Silberg, being duly sworn, deposes and states as follows:

1. I am a Certified Public Accountant and a partner of KPMG LLP, a professional services firm. I submit this first supplemental affidavit (the "First Supplemental Affidavit") on behalf of KPMG LLP in support of the supplemental application (the "Supplemental Application")¹ of Delphi Corporation, and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for entry of an order, pursuant to sections 327(a), 328(a), and 1107(b) of title 11 of the United States Code, as amended (the "Bankruptcy Code"), authorizing (i) the employment and retention of KPMG LLP as

¹ Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Supplemental Application or the Original Affidavit (as defined below).

advisory and valuation advisors to the Debtors, effective nunc pro tunc to February 16, 2006, pursuant to the terms and conditions set forth in that certain engagement letter for advisory and valuation services, dated February 16, 2006, annexed hereto as Exhibit "A" (the "Advisory and Valuation Engagement Letter"), (ii) the continued retention of KPMG LLP as tax advisors to the Debtors, effective nunc pro tunc to January 1, 2006, pursuant to that certain letter agreement, dated February 21, 2006, annexed hereto as Exhibit "B" (the "Supplemental Tax Consulting Engagement Letter"), extending the term of that certain tax consulting engagement letter, dated March 1, 2005 and amended by letter agreement, dated May 23, 2005, annexed hereto as Exhibit "C" (the "Original Tax Consulting Engagement Letter"), and (iii) additional international executive tax services to be rendered by KPMG LLP to the Debtors effective nunc pro tunc to January 18, 2006, pursuant to that certain letter agreement, dated January 18, 2006, executed on March 8, 2006, annexed hereto as Exhibit "D" (the "January 18 IES Engagement Letter"), and certain amendments to the pricing provisions of that certain international executive tax services letter agreement, dated October 5, 2004, amended on November 3, 2004, annexed hereto as Exhibit "E" (the "Original IES Engagement Letter"), as set forth in that certain letter agreement, dated March 20, 2006, annexed hereto as Exhibit "F" (the "March 20 IES Amendment," and together with the January 18 IES Engagement Letter, the "Supplemental IES Engagement Letters," and together with the Advisory and Valuation Engagement Letter and the Supplemental Tax Consulting Engagement Letter, the "Supplemental Engagement Letters"). This First Supplemental Affidavit hereby incorporates by reference the Affidavit of Patrick N. Karpen, sworn to February 9, 2006 (the "Original Affidavit"), filed in support of the application, dated February 14, 2006, pursuant to sections 327(a), 328(a), and 1107(b) and Rule 2014 of the Federal Rules of Bankruptcy Procedure for authorization to retain KPMG LLP as tax and transaction

services advisors to the Debtors, effective nunc pro tunc to October 8, 2005 (the "Original Application"), pursuant to the terms of the engagement letters as described and defined therein (the "Original Engagement Letters"). On March 3, 2006, the Court entered an order approving the Original Application, effective nunc pro tunc to October 8, 2005 (the "Original KPMG Order"). Other than with respect to the Supplemental Tax Consulting Engagement Letter, the Supplemental Application requests approval for the Debtors to employ KPMG LLP for services other than those approved under the Original KPMG Order. I have personal knowledge of the matters set forth herein, and, if called as a witness, would testify competently thereto.²

SERVICES TO BE RENDERED

2. In accordance with the Advisory and Valuation Engagement Letter, KPMG LLP will provide such advisory and valuation services as KPMG LLP and the Debtors deem appropriate and feasible in order to advise the Debtors and their subsidiaries and affiliates in the course of these chapter 11 cases, including, but not limited to, the following advisory and valuation services:

- i. analysis of potential impairment charges in accordance with Statements of Financial Accounting Standards (SFAS) 142 and 144 related to goodwill, intangibles, and long-lived assets; and
- ii. assistance to the Debtors with initial planning for the Fresh Start valuation exercise in connection with the Debtors' future emergence from chapter 11.

3. In accordance with the Supplemental Tax Consulting Engagement Letter, KPMG LLP will continue to provide tax consulting services to the Debtors on terms and conditions identical to those set forth in the Original Tax Consulting Engagement Letter, other than the extension of the term of such agreement (pursuant to the Supplemental Tax Consulting Engagement Letter) until December 31, 2006.

² Certain of the disclosures herein relate to matters within the knowledge of other professionals at KPMG LLP.

4. In accordance with the January 18 IES Engagement Letter, KPMG LLP will provide certain international executive services to the Debtors in addition to those set forth in the Original IES Engagement Letter, including, but not limited to, the following:

- i. prior to assignment services, (a) prepare cost projection including revisions, (b) prepare draft expatriate agreement, and (c) prepare draft pay calc;
- ii. at the beginning of assignment services, (a) prepare final expatriate agreement and pay calc and participate in orientation, (b) calculate relocation allowance and mobility premium to be paid in month prior to assignment and provide to payroll, and (c) calculate first year spending account to be paid in first month of assignment and provide to payroll;
- iii. calculate annual spending account on assignment anniversary date and provide to payroll; and
- iv. calculate relocation allowance less outstanding tax and pro-rata spending account due from employee.

KPMG LLP will provide these additional international executive tax services to the Debtors on the terms and conditions set forth in the January 18 IES Engagement Letter and the Original IES Engagement Letter, as amended by the March 20 IES Amendment.

5. The services to be provided by KPMG LLP to the Debtors will not be unnecessarily duplicative of those provided by any of the Debtors' other professionals, and KPMG LLP will coordinate any services performed at the Debtors' request with such professionals, including financial advisors, accountants and counsel, as appropriate, to avoid duplication of effort.

6. Subject to this Court's approval of the Supplemental Application, KPMG LLP is willing to (i) serve as the Debtors' advisory and valuation advisors and to perform the services described in the Advisory and Valuation Engagement Letter on the terms set forth therein, (ii) continue to provide tax consulting services to the Debtors and to perform the services described in the Original Tax Consulting Engagement Letter and the Supplemental Tax

Consulting Engagement Letter on the terms set forth therein, and (iii) provide additional international executive tax services described in the January 18 IES Engagement Letter on the terms set forth therein and the Original IES Engagement Letter, as amended by the March 20 IES Amendment.

PROFESSIONAL COMPENSATION

7. Subject to this Court's approval and pursuant to the terms and conditions of the Supplemental Engagement Letters, KPMG LLP's requested compensation for professional services rendered to the Debtors will be based upon the hours actually expended by each assigned staff member at each staff member's hourly billing rate.

8. The rates included in this First Supplemental Affidavit (exclusive of discounts) are KPMG LLP's normal and customary rates for matters of this sort. In the normal course of business, KPMG LLP revises its hourly rates on October 1st of each year. Subject to this Court's approval, KPMG LLP requests that the rates listed below be revised to the hourly rates that will be in effect at such time.

9. KPMG LLP has agreed to apply a voluntary discount of 20% as set forth in the Advisory and Valuation Engagement Letter. The hourly rates for the advisory and valuation services to be rendered by KPMG LLP are as follows:

Advisory and Valuation Services:	Net Hourly Rate after application of 20% discount:
Partner	\$620
Director	\$600
Manager	\$488
Senior	\$376
Staff	\$312

10. The hourly rates for the tax consulting services to be rendered by KPMG LLP pursuant to the Supplemental Tax Consulting Engagement Letter are identical to those set forth in the Original Tax Consulting Engagement Letter.

11. The rates for the additional international executive tax services to be rendered by KPMG LLP pursuant to the January 18 IES Engagement Letter are as set forth in the Original IES Engagement Letter, except as modified by the January 18 IES Engagement Letter and as amended by the March 20 IES Amendment. Specifically, the January 18 IES Engagement Letter modifies the Original IES Engagement Letter and provides that the fees for the compliance services detailed in the Original IES Engagement Letter will be billed at the lesser of (i) the fees set forth in the Original IES Engagement Letter and (ii) the actual time incurred to complete the tax return or task at KPMG LLP's standard hourly rate plus out-of-pocket expenses and the lesser of (i) the fees related to services provided by KPMG member firms as indicated in the original fee schedule and (ii) the actual time incurred to complete the tax return or task at the KPMG member firm's standard hourly rates.

12. In addition, the March 20 IES Amendment provides for a certain pricing addendum to Exhibit E of the Original IES Engagement Letter and similarly provides that such services will be billed at the lesser of (i) the fees set forth in the addendum and (ii) the actual time incurred to complete the services at KPMG LLP's standard hourly rate. The fees set forth in the addendum are as follows:

Services:	Fees:
Prepare amended US income tax returns for employees assigned to the Mexican border	\$375
Prepare monthly Mexican non-resident income tax withholding calculation for employees assigned to the Mexican Border	\$40
Prepare and compile payments at host information for employees assigned from the US, expatriates assigned to the US, and expatriates assigned to and from non-US countries	\$375

13. KPMG LLP will also seek reimbursement for necessary expenses incurred, in accordance with guidelines established by the U.S. Trustee, which shall include travel, photocopying, delivery service, postage, vendor charges and other out-of-pocket expenses incurred in providing professional services.

**OTHER TERMS AND CONDITIONS OF
THE SUPPLEMENTAL ENGAGEMENT LETTERS**

14. KPMG LLP's provision of services to the Debtors is contingent upon the Court's approval of each term and condition set forth in the Supplemental Engagement Letters, as modified by the proposed order approving the Supplemental Application.

15. The terms of the Advisory and Valuation Engagement Letter are substantially similar to the terms set forth in the Original Engagement Letters with respect to dispute resolution procedures. The indemnification and limitation on liability provisions of the Advisory and Valuation Engagement Letter are substantially similar to the indemnification and limitation on liability provisions set forth in the Master Services Engagement Letter (as defined in the Original Application).

16. The terms of the Supplemental Tax Consulting Engagement Letter are identical to the terms set forth in the Original Tax Consulting Engagement Letter with respect to dispute resolution procedures, indemnification and limitation on liability.

17. The terms of the Supplemental IES Engagement Letters are identical to the terms set forth in the Original IES Engagement Letter with respect to dispute resolution procedures, indemnification and limitation on liability.

DISINTERESTEDNESS OF PROFESSIONALS

18. The Original Affidavit and this First Supplemental Affidavit (collectively, the "Affidavits") contain information on KPMG LLP's connections with other parties-in-interest, as required by Bankruptcy Rule 2014(a). KPMG LLP maintains procedures, on an ongoing basis, to evaluate its connections with parties-in-interest in the Debtors' chapter 11 cases (the "Conflicts Procedures"). Based on the information in the Affidavits and the Conflicts Procedures, KPMG LLP and the professionals in the firm are "disinterested persons," as that term is used in section 101(14) of the Bankruptcy Code, and are otherwise eligible to be retained under section 327(a) of the Bankruptcy Code.

19. As set forth in the Original Application, the KPMG global network encompasses independent professional services practices conducted by separate legal entities throughout the world. KPMG International, a Swiss cooperative, serves as a coordinating entity for a network of member firms operating under the KPMG name. KPMG International is a member-based entity with no shareholders and no permanent capital. Each of the member firms of KPMG International (the "KPMG Member Firms") is separate and legally distinct. KPMG LLP is the United States member firm of KPMG International. As described in greater detail in the Original Application, subsequent to October 8, 2005 (the "Petition Date"), KPMG LLP has continued to subcontract

with certain KPMG Member Firms (the "Engagement Member Firms") to assist KPMG LLP in the provision of services to the Debtors.

20. In addition to the disclosures set forth in the Original Affidavit, KPMG discloses the following additional information.

A. Subsequent to the Petition Date, a Japanese Member Firm of KPMG International ("KPMG Japan") was engaged and commenced providing certain services to an entity (that is not an affiliate of Delphi) regarding the valuation of four non-Debtor affiliates of Delphi: Delphi Calsonic Compressors (France), Delphi Harrison Calsonic (France), Delphi-Calsonic Hungary Manufacturing Limited Company (Hungary), and Calsonic Harrison Co., Ltd. (Japan) (the "Japan Engagement"). Although KPMG Japan is a separate legal entity and will not be providing any services to the Debtors pursuant to the Supplemental Application and/or the Original Application, out of an abundance of caution, KPMG LLP has requested that KPMG Japan and its client find a means that would allow them to terminate the Japan Engagement without undue prejudice to any party. As of the date hereof, it is KPMG LLP's understanding that KPMG Japan has ceased providing services under the Japan Engagement. KPMG Japan is not currently, and it has not been since the Petition Date, an Engagement Member Firm. In addition, no KPMG LLP personnel have been, or will be, involved in the Japan Engagement, and KPMG LLP will not provide services to Delphi in connection with the matters involved in the Japan Engagement. No information, concerning the Japan Engagement or otherwise, will be shared by the Delphi engagement team with KPMG Japan.

B. Several KPMG Member Firms, including KPMG Japan, also provide services directly to subsidiaries and/or affiliates of Delphi Corporation. These other

KPMG Member Firms are those located in Australia, Austria, Belgium, Botswana, Brazil, Canada, China, Czech Republic, France, Germany, Hungary, India, Italy, Japan, Luxembourg, Malaysia, Mexico, Morocco, Poland, Portugal, Romania, Russia, Singapore, Slovakia, South Korea, Spain, Sweden, Switzerland, Taiwan, Thailand, Turkey, and the United Kingdom. The Delphi subsidiaries and affiliates for which these services are provided are not Debtors in these chapter 11 cases. KPMG LLP does not share in the revenue received by these KPMG Member Firms for any of these services.

C. Several KPMG Member Firms provide certain tax advisory services, including, international executive services, to foreign subsidiaries and/or affiliates of General Motors Corporation ("GM") and provide similar tax advisory services to certain non-Debtor affiliates of the Debtors. These services are not adversarial to any entity but, rather, are provided in the context of such KPMG Member Firms advising such foreign affiliates of GM and non-Debtor affiliates of the Debtors and/or their respective employees on their respective tax liabilities.

D. Several KPMG Member Firms provide certain services directly to the Debtors unrelated to the services provided by KPMG LLP to the Debtors under the Original Engagement Letters and/or the Supplemental Engagement Letters. These KPMG Member Firms receive payment directly from the Debtors for such services and are listed by the Debtors as ordinary course professionals ("KPMG Ordinary Course Professionals") on exhibits annexed to certain pleadings filed in these chapter 11 cases. KPMG LLP is not supervising, and has no connection to the services provided by, the KPMG Ordinary Course Professionals.

21. KPMG LLP's identification of material relationships is ongoing. If and when additional information becomes available with respect to any other relationships which may exist between KPMG LLP, KPMG Member Firms, or their partners and professionals and the Debtor, creditors, or any other parties-in-interest which may affect these chapter 11 cases, supplemental affidavits describing such information will be filed with this Court.

22. In accordance with section 504 of the Bankruptcy Code, I hereby state that there is no agreement or understanding between KPMG LLP and any other entity, other than a member, partner or regular associate of KPMG LLP, for the sharing of compensation received or to be received for services rendered under the Supplemental Engagement Letters.

23. This First Supplemental Affidavit is provided in accordance with section 327 of the Bankruptcy Code and Bankruptcy Rule 2014.

Dated: Saginaw, Michigan
April 20, 2006

By: /s/ Gary A. Silberg
Name: Gary A. Silberg
Title: Partner

Sworn to before me on
this 20 day of April, 2006

/s/ Paula L. Dils
Notary Public
Paula L. Dils
Notary Public, Saginaw County, Michigan
My Commission Expires April 22, 2006



KPMG LLP
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February 16, 2006

Mr. John D. Sheehan
Controller, Chief Accounting Officer & Chief Restructuring Officer
Delphi
5725 Delphi Drive
Troy, Michigan 48098-2815

Dear John:

We appreciate the opportunity for KPMG LLP ("KPMG" or "we") to assist Delphi ("Delphi", the "Company", or "you") related to your gathering evidence to support your analysis of potential impairment charges in accordance with Statements of Financial Accounting Standards (SFAS) 142 and 144 related to goodwill, intangibles, and long-lived assets. In addition, we will assist you with initial planning for your Fresh Start valuation exercise in connection with your future emergence from Bankruptcy. This letter outlines the background, scope, timeline and professional fees for this project.

BACKGROUND

In connection with your December 31, 2005 financial statements, Delphi Management conducted a review for impairment of your long-lived assets and intangible assets, including goodwill, by applying the provisions of SFAS Nos. 142 and 144. As a result, Management identified 21 plant locations (12 in Western Europe, 1 in India, and 8 in North America) which had indicators of impairment at December 31, 2005 under SFAS 144, for which Management recognized a preliminary impairment charge at year-end. In addition, Management identified four reporting units under SFAS 142 which had indicators of goodwill impairment after applying the provisions of the SFAS 142 and recognized a preliminary impairment charge at year-end. An additional reporting unit may also have goodwill impairment upon further refinement of the internal estimates utilized.

In making its assessment, Management utilized valuation assumptions, cash flow projections and other supporting data and performed a calculation to support its conclusions on the existence of impairments and to measure the amount of the impairment charges preliminarily recognized. In conducting its audit, the Company's auditors, Deloitte & Touche LLP, and Management have requested enhanced evidential support for Management's conclusions and impairment measurements through additional analysis and evidential support through engagement of an external valuation consultant.

Given the unique circumstances facing Delphi as a result of its Debtor-in-Possession status and prospective emergence from Bankruptcy and application of Fresh Start reporting in connection therewith, the Company desires to consider the scope, design, planning, and evidential support that can be gathered to meet the current objectives to support the 2005 impairment analysis, and also to consider the implications on the planning for and design of the process for valuing the tangible and intangible assets and liabilities of Delphi for Fresh Start purposes.



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SCOPE

SFAS 142

You have requested that we perform the following:

- Detailed reading of the reporting unit balance sheets prepared by management, including gaining an understanding of the methodologies utilized to allocate shared asset and liabilities to reporting units.
- Preparation of fair value estimates for each reporting unit based upon market participant information.
- To the extent the fair value estimate of the reporting unit is less than the net book value of the reporting unit, complete an allocation of the fair value of the reporting unit to the assets and liabilities of that unit (including any unrecognized intangible assets or unrecorded liabilities such as contracts that are not at market value).
- Issuance of a valuation reporting covering the fair value estimates of each reporting unit as well as the "purchase price allocation" of the fair value to the assets and liabilities of each reporting unit.
- Assistance with completing the formal accounting documentation (memoranda, discussions with external auditors as required, etc.) to support the conclusions reached in accordance with FAS 142.

We anticipate that the scope of our assistance under Step 1 will include the valuation of each of the Reporting Units of Delphi that contain goodwill. Both SFAS 142 and SFAS 144 include a two-step approach to test for and measure impairment. For SFAS 142 the approach is equivalent to a business valuation and, if necessary, a purchase price allocation. The steps are as follows:

Step 1 Compare the fair value of a reporting unit to its carrying amount, including goodwill. If the fair value of the reporting unit is greater than its carrying amount, goodwill is not considered impaired.

Step 2 If the fair value of the reporting unit is less than its carrying amount, the amount of the impairment loss, if any, must be measured. The amount of the impairment loss, if any, is measured by comparing the implied fair value of goodwill to its carrying amount. If the carrying amount of goodwill exceeds its implied fair value, an impairment loss is recognized equal to that excess.



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The fair value of goodwill is valued in the same manner that goodwill is calculated in a business combination. The entity should allocate the fair value of the reporting unit to *all* of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price. The excess "purchase price" over the amounts assigned to assets and liabilities would be the implied fair value of goodwill. This allocation would be performed only for purposes of testing goodwill for impairment and entities would not record the "step-up" in net assets or any unrecognized intangible assets.

Therefore, if required, our assistance related to any impairment quantification under Step 2 will consist of:

- Valuation of the tangible and intangible assets of each of the required Reporting Units; and
- Calculation of the goodwill impairment.

We have assumed for purposes of this proposal that, as a part of Step 1, Delphi will provide management's allocation of current assets, tangible assets, shared assets and all liabilities to the individual Reporting Units. The assets will include an allocation of the goodwill to each Reporting Unit. In addition, we assume that Delphi will provide separate historical and projected income statements for each Reporting Unit and that the income statements will contain all corporate allocations. We will read this allocation and provide Delphi commentary on any observations resulting from our procedures.

SFAS 144

You have requested that we perform the following:

- Completion of Step 1 (development of undiscounted cash flows and comparison to the net book value of assets) for shared assets including corporate and divisional headquarters, technical centers, sales centers and other assets outside of plant manufacturing locations and Step 2 valuation of such assets, to the extent required by the results of Step 1. The assets included in this evaluation are located around the world, management is currently in the process of developing a listing of the assets included herein.
- Completion of additional Step 2 valuations as required, if indicated throughout the course of the project. Scope of this requirement to be defined as additional information becomes available.



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- Assistance with completing the formal accounting documentation (memoranda, discussions with external auditors as required, etc.) to support the conclusions reached in accordance with FAS 144.

To achieve this request, KPMG will provide valuation studies to determine the valuation of long-lived assets, amortizing intangible assets, and non-amortizing intangible assets and goodwill for the identified plant locations and reporting units in connection with the Company's application of SFAS 142 and 144 at December 31, 2005. In connection therewith, we will provide you with consultation and advice on the proposed scope of the valuation exercise, sampling approaches that are acceptable when addressing large numbers of assets in a relatively homogenous population, valuation assumptions and methodology, and evidential support underlying assumptions utilized. We will perform such assistance based on our prior experience in providing consultation, valuation, or audit services in connection with other Impairment exercises.

As previously mentioned Delphi has concluded 21 Asset Groups (plant locations) are subject to further testing to determine the amount, if any, of impairment. Those locations include:

Laurel, U.S. (AHG)	Sochaux, France (P)
Home Avenue, U.S. (AHG)	Tarazona, Spain (P)
Anderson, U.S. (AHG)	Neumarkt, Germany (P)
Livorno, Italy (S)	Portugal (P)
Cadiz, Spain (S)	Flint, U.S. (E&S)
Orion, U.S. (T&I)	Liverpool, UK (E&S)
Gadsden, U.S. (T&I)	Ponte De Sor, Portugal (E&S)
DCC-Douai, France (T&I)	Cadiz, Spain (E&C)
DHC-Douai, France (T&I)	Villeron, France (E&C)
Warren, U.S. (P)	Noida, India (E&C)
Clinton, U.S. (P)	

In addition to these plant locations, it is our understanding that a number of shared assets (e.g., technology centers, sales centers, etc.) likely will be included in the SFAS 144 analysis. The anticipated valuation steps under our SFAS 144 assistance are as follows:

Step 1 We will read the recoverability test performed by Delphi on each of the Asset Groups and provide Delphi our observations of the recoverability test for SFAS 144 purposes.

Step 2 For those Asset Groups which do not pass the recoverability test of Step 1, we will determine the fair value of the underlying long-lived fixed assets and real property. We will then compare the concluded fair value of the Asset Group with its carrying value to quantify the impairment.



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In addition, we will provide you with consultation and advice regarding potential options on approaches to conducting your Fresh Start valuation exercise. As part of this, we will discuss with you the potential implications of your current valuation exercise, particularly as it relates to the valuation of intangible assets for Step 2 purposes under the application of SFAS 142, on your initially planned approaches to perform the Fresh Start valuations that will be required as part of your emergence from Bankruptcy. We will perform such assistance based on our prior experience in providing consultation, valuation or audit services in connection with other Bankruptcies and Fresh Start exercises.

We will utilize a combination of our Accounting Advisory and Valuation Services professionals on the engagement, as well as professionals with other complimentary backgrounds from KPMG LLP. The individuals listed in Appendix D are your engagement team, subject to any changes that you request.

We will meet with Delphi personnel to:

- identify the accounting issues encountered in connection with your application of SFAS 142 and 144,
- read the Company's existing valuations and evidential matter,
- understand the Company's valuation methodologies and assumptions and proposed accounting position and calculations,
- understand the views and requested evidential support expected by the Company's auditors Deloitte & Touche, LLP, and will meet with the Company and its auditors as necessary, and
- discuss and identify potential accounting technical matters that may require additional research of accounting literature, accounting practice, and the experience of selected KPMG personnel for similar transactions to assist the Company in further documenting its proposed positions and supporting rationale. We will communicate the results of our accounting advisory services in the format you request, which may consist of (i) our comments on your white papers or other documentation drafted by you, (ii) our memorandums or presentations to you, accompanied by summaries based on your accounting records, or (iii) discussions with you.

The objective of our assistance is to provide an independent and supportable basis to measure your impairments of long-lived assets and intangibles, including goodwill, under SFAS 142 and 144. No other use is intended or inferred. The generally accepted definition of fair value as defined in SFAS 141, which we will follow, is:

"The amount at which the asset (or liability) could be bought (or incurred) or sold (or settled) in a current transaction between willing parties, that is, other than in a forced or liquidation sale."

(Note: We may be looking at liquidation value for some of the long lived assets)



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Our study will consider, where appropriate, the three basic approaches to determining an asset's fair value: the income, market and cost approaches. Brief descriptions of each approach are presented below:

The **Income Approach** measures the value of an asset or a business by the present value of its future economic benefits. These benefits can include earnings, cost savings, royalty savings, tax deductions and proceeds from the asset's disposition. When applied to a business, value indications are developed by capitalizing current benefits or discounting prospective cash flows to their present value at a rate of return that incorporates the risk-free rate for the use of funds, the expected rate of inflation and risks associated with that particular investment. The capitalization and discount rates selected are generally based on rates of return available for alternative investments of similar type and quality as of the valuation date.

The **Market Approach** measures the value of an asset or a business through an analysis of recent sales or offerings of comparable assets. When applied to the valuation of a business, consideration is given to the financial condition and operating performance of the company being valued relative to those of publicly traded companies operating in the same or similar lines of business, potentially subject to corresponding economic risks and therefore considered to be reasonable investment alternatives.

The **Cost Approach** measures the value of an asset or a business based on the cost to reconstruct or replace it with another of like utility. When applied to the valuation of a business, value is based on the net aggregate fair value of the entity's underlying assets. This technique entails a recasting of the balance sheet of the enterprise in which the fair values of its assets and liabilities are substituted for their book values.

We may utilize all or a combination of these approaches to derive our conclusions. It should be noted that no one formula or rule of thumb automatically yields a definitive determination of value. Each company and asset valuation involves unique factors. The valuation process involves the objective analysis of data, the application of experienced judgment, and collaboration with management to yield a reasonable conclusion.

We anticipate the scope of our valuation assistance to include, but not be limited to, these general tasks:

- Discuss with management regarding all assets subject to the impairment analysis, including any other assets not explicitly valued by KPMG and unrecognized intangible assets to be considered in the SFAS 142 analysis;
- Read Delphi's related due diligence reports on recent acquisitions or prior valuation reports related to impaired assets, plants, or reporting units;



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- Interview Delphi's operations, accounting/finance and marketing personnel;
- Obtain the fixed asset register and hold discussions with the appropriate personnel;
- Consider the historical attrition rates, statutory or contractual lives, and life cycles; and
- Consider historical results and projected financial budgets, cash flows, etc.

Based on our discussions with you and our preliminary read of the data, we anticipate the scope of our assistance to include:

- **WORKPLAN.** We will draft a preliminary workplan based on our understanding of your facts and circumstances and the assistance you have requested. You will consider this workplan and approve or suggest revisions before we incur significant additional work.
- **REPORTING UNITS** will be valued using traditional business valuation methodology (e.g. the market and income approaches).
- **REAL AND PERSONAL PROPERTY** will be valued using the market approach and a sampling technique intended to balance coverage and cost.
- **INTELLECTUAL PROPERTY/PATENTS/TRADE SECRETS/"KNOW HOW".** We will evaluate both patented and unpatented technology, as well as design patents and registrations. Consideration of both the cost and income approach will be used to derive value.
- **LICENSES AND CERTIFICATIONS** will be valued using the cost and income approaches.
- **CUSTOMER/DISTRIBUTION BASE.** We plan to perform an excess earnings or differential cash flow analysis to determine the value of the distribution base, if any.
- **CONTRACTS.** We will evaluate existing material customer or supply contracts for any provisions that indicate a material favorable or unfavorable contract compared with current market conditions.
- **OTHER INTANGIBLES** (e.g., order/production backlog, favorable supply/lease agreements, covenants-not-to-compete) Findings will be discussed with you regarding the presence of other intangibles and their materiality prior to expanding our work plan.

We plan to conduct our valuation engagement such that a summary report with accompanying financial schedules detailing preliminary valuation conclusions will be provided when available. Subsequently we will complete a full report, with accompanying financial schedules, that provides an overview of our valuation process, fair values of the Subject Assets and where appropriate, and a description of valuation methodologies and assumptions utilized.



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Management's Role and Responsibilities

Management is responsible for providing the necessary financial and tax information to KPMG. Delphi's management is responsible for establishing and supporting its income statement and balance sheet accounts and financial statement disclosures and maintaining adequate internal controls and procedures necessary to prepare such information. In addition, Delphi will:

- a) Provide KPMG, on a timely basis, all information, documentation and materials relating to Delphi's operations necessary for KPMG to perform the services described in this letter;
- b) Establish that all information provided to KPMG is materially accurate and complete, and is updated on a timely basis. KPMG will not be held responsible for Delphi information that has not been rendered in accordance with the provisions of paragraphs (a) and (b); and
- c) Provide KPMG with reasonable access to all employees and personnel affected by the services described in this letter and cooperate with KPMG in arranging meetings as appropriate.

OTHER TERMS AND CONDITIONS

All services performed under this master letter with respect to each Engagement will be subject to the Delphi Standard Terms and Conditions for Transaction Services Engagements dated February 16, 2006 (the "Standard Terms and Conditions") attached as Appendix A and incorporated by reference herein.

KPMG will perform their services under the Statements on Standards for Consulting Services issued by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of our advice and/or discussion documents. Consequently, KPMG makes no representation regarding the sufficiency of the procedures either for the purpose for which our advice and/or discussion documents is being prepared or for any other purpose.

To the extent that KPMG provides accounting advisory services to Delphi, we will base our conclusions on the facts and assumptions that Delphi submits; we will not independently verify such information but will inform Delphi's management of any such information that may appear questionable to KPMG. Inaccuracy or incompleteness of the information provided to us could have a material effect on our advice and services provided. In rendering accounting advice, whether written or oral, we will consider the applicable technical literature, laws and regulations. Financial reporting authoritative guidance is subject to change or modification, retroactively or



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prospectively, by varying interpretation and by subsequently issued pronouncements, legislation, and regulatory, administrative, or judicial decisions. Any such change or modification could affect the validity of our advice. Following the termination of this engagement, we will not update our advice for subsequent changes or modifications.

In this engagement, KPMG assumes no responsibility for auditing information provided by Delphi or for expressing an opinion on any part of Delphi's financial statements. Those responsibilities belong to Delphi and their independent auditor.

Accounting advice provided by KPMG to Delphi may not be provided to any third party without the express written permission of KPMG. Additionally, Delphi agrees that we have no obligation to update any information provided to you for events and circumstances occurring after termination of this engagement, unless a request is agreed to in writing.

Because of the requirements of Statement of Auditing Standards No. 50 *Reports on the Application of Accounting Principles* (SAS 50) as amended by Statement of Auditing Standards No. 97, *Amendment to SAS 50, 'Reports on the Application of Accounting Principles'* (SAS 97), and KPMG internal policies, on those occasions when we provide such accounting advice to the principal of proposed accounting policies who is not a KPMG audit client, such professional requirements include communicating with the independent auditors' of the Company to discuss such matters as:

- the economic substance of the transactions in scope versus the form of the transaction;
- whether there is a dispute between the Company and the continuing accountants; or
- whether the continuing accountants have reached a conclusion that differs from ours.

If necessary and appropriate, KPMG will meet with Delphi's independent auditor during the course of the engagement to discuss our services and any preliminary findings. If you request oral or written advice on the application of Generally Accepted Accounting Procedures that we consider to be under the requirements of SAS 50, we will conduct our customary engagement procedures for the individual topics requested and, if accepted, we will issue an addendum to this engagement letter defining the scope of such procedures.

KPMG's valuation services in this engagement are intended to be a primarily straightforward application of generally accepted valuation methodologies to Delphi's facts. KPMG is not assuming responsibility for management analysis or decision-making with respect to the Delphi's positions taken on tax returns, the application of any accounting principles, related financial statement disclosures and balance sheet accounts. Delphi is to consult with their independent auditor on the application of accounting principles.

Delphi has the right to share the results of their work, as well as KPMG's final valuation reports, with their auditors (Deloitte & Touche) and legal counsel. If you would like to share our final valuation reports with other parties, we would consider the specific request and, if accepted, we



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would require that such parties execute an approved reader letter prior to your release of the final report. An example of such letter is included at Appendix E.

Except as otherwise set forth in the Engagement Letter, in accepting this engagement, Delphi acknowledges that completion of this engagement or acceptance of Deliverables resulting from this engagement will not constitute a basis for Delphi's assessment or evaluation of internal control over financial reporting and disclosure controls and procedures, or its compliance with its principal officer certification requirements under Section 302 of the Sarbanes-Oxley Act of 2002 (the "Act"). This engagement shall not be construed to support Delphi's responsibilities under Section 404 of the Act requiring each annual report filed under Section 13(a) or 15(d) of the Securities Exchange Act of 1934 to contain an internal control report from management.

All oral and written communications by KPMG to you with respect to the Engagement, including drafts and those communications occurring prior to the execution of the Engagement Letter (collectively, "Reports") will be subject to the terms and conditions of the Engagement Letter and the Delphi Standard Terms and Conditions dated February 16, 2006. We have no obligation to update Reports or to revise information presented to you to reflect events and transactions occurring subsequent to the date of the final Report we issue to you. You agree to review Reports promptly and to advise us on a timely basis of any additional procedures you would like us to perform or areas to address. You authorize us to send Reports electronically for your convenience. However, you may only rely upon the final copy of our report as our work product.

TIMING

KPMG is available to begin providing these services beginning the week of February 20, 2006, or sooner once this engagement letter has been executed by you. We will seek proper authorization for service and fee payment from the Bankruptcy Court and/or US Trustee as appropriate. Should we learn that our application for provision of these services or fee reimbursement is not accepted by the Bankruptcy Court or US Trustee, our engagement will terminate immediately upon such notice and we will have no obligation to complete the services engaged herein.

We expect to provide drafts of our preliminary work products by mid-March, absent any delays caused by Delphi or Deloitte & Touche. Delivery of our final work product is contingent on the scope and documentation agreed to between you and your auditors, Deloitte & Touche, as well as the timing of when you provide data requests and the underlying books and records.



Mr. John D. Sheehan
Delphi
February 16, 2006
Page 11

PROFESSIONAL FEES

We will charge our actual hours incurred using a discount of 20% from our standard hourly rates by level listed below.

<u>Level</u>	<u>Standard Rate</u>	<u>20%Discount</u>	<u>Net Hourly Rate</u>
Partner	\$ 775	\$ 155	\$ 620
Director	\$ 750	\$ 150	\$ 600
Manager	\$ 610	\$ 122	\$ 488
Senior	\$ 470	\$ 94	\$ 376
Staff	\$ 385	\$ 77	\$ 312

We have attached as Appendix D a preliminary estimate of resources and potential hours incurred over the period from Feb 20 to April 15th as an indicative illustration of the potential size and fees on this engagement. This preliminary illustration will be revised to an on-going engagement fee projection based on our detailed planning and experience as we conduct the engagement. KPMG will keep you updated of our progress, and provide you with the hours that are expected to be incurred on a weekly or bi-weekly basis in advance. We will highlight any changes in scope and additional fees for your approval prior to incurring such fees. We will accumulate actual hours incurred extended by our agreed rates, along with out-of-pocket expenses on a bi-weekly basis, will explain any significant variances from our initial estimates, and will submit invoices monthly.

In addition to our professional fees, you agree to reimburse KPMG for our approved out-of-pocket expenses incurred in connection with each engagement. Neither the amount of our fees nor the payment of our fees and expenses will depend upon the findings of our work. We will bill expenses that we consider normal and necessary, and will exclude perks such as first class travel.

OTHER MATTERS

The report provided under this engagement letter is not intended to be used, nor should be used, in connection with any tax matter. In the event Client uses this report for or in relation to any tax matter, the report is not intended or written by KPMG to be used, and cannot be used by a client or any other person or entity for the purpose of (i) avoiding penalties that may be imposed on any taxpayer or (ii) promoting, marketing or recommending to any other party any matters addressed herein.

We do not anticipate providing any tax advice under this engagement letter and therefore our report will contain the following legend:

This report is not intended to be used, nor should be used, in connection with any tax matter. In the event Client uses this report for or in relation to any tax



Mr. John D. Sheehan
Delphi
February 16, 2006
Page 12

matter, the report is not intended or written by KPMG to be used, and cannot be used, by a client or any other person or entity for the purpose of (i) avoiding penalties that may be imposed on any taxpayer or (ii) promoting, marketing or recommending to any other party any matters addressed herein.

We have attached as Appendix B to this letter the Valuation Limiting Terms and Conditions for your information. We also have attached as Appendix C to this letter, an example representation letter that we would tailor to your specific facts and assumptions and will request that you sign at the end of our engagement.

DEBRIEFING

As part of our commitment to quality service, we would welcome the opportunity to receive your comments at any time on our work and the service that we deliver.



Mr. John D. Sheehan
Delphi
February 16, 2006
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CONFIRMATION

Please indicate your acceptance of these arrangements by signing both copies of this letter in the space provided below and returning one signed copy of the letter. We look forward to working with you.

If you have any questions, please call Brian Heckler at (312) 665-2693.

Very truly yours,

KPMG LLP

Brian Heckler, *Partner*
Transaction Services

Robert Musur, *Partner*
Valuation Services

Enclosures

cc: R Musur
G. Silberg
S. Carlin

ACCEPTED by Delphi:

Signature

2/22/06,
Date

Title
Controller.



KPMG LLP
Suite 1200
150 West Jefferson
Detroit, MI 48226-4429

Telephone 313 230 3000
Fax 313 230 3001
Internet www.us.kpmg.com

February 21, 2006

PRIVATE

Mr. James P. Whitson
Chief Tax Officer
Delphi Corporation
M/C 480.400.626
5725 Delphi Drive
Troy, MI 48098

Dear Jim:

Our previous general tax consulting engagement letter dated March 1, 2005 expired December 31, 2005, pursuant to the agreed – upon addendum.

The purpose of this letter is to extend the terms of the March 1, 2005 letter, effective January 1, 2006 through December 31, 2006.

KPMG acknowledges that payment of its fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court of the Southern District of New York and any order of the Bankruptcy Court approving the retention of KPMG, (ii) any applicable fee and expense guidelines and/or orders, including the U.S. Trustee Guidelines, and (iii) any requirements governing interim and final fee applications.

We do not anticipate that the written tax advice provided under this engagement letter will rise to the level of a Covered Opinion as defined in §10.35 of Circular 230 (“Covered Opinion”). Therefore, all the written tax advice provided under this engagement letter will contain the following legend:

ANY TAX ADVICE IN THIS COMMUNICATION IS NOT INTENDED OR WRITTEN BY KPMG TO BE USED, AND CANNOT BE USED, BY A CLIENT OR ANY OTHER PERSON OR ENTITY FOR THE PURPOSE OF (i) AVOIDING PENALTIES THAT MAY BE IMPOSED ON ANY TAXPAYER OR (ii) PROMOTING, MARKETING OR RECOMMENDING TO ANOTHER PARTY ANY MATTERS ADDRESSED HEREIN.

KPMG applies elevated standards in providing tax advice. Under these standards, we must be able to determine that any return position on which we advise has a “realistic possibility” of being sustained on its merits (i.e., approximately a one-in-three or greater likelihood of success if challenged by the IRS) if the position does not involve a transaction designated by the IRS as a “listed transaction” within the meaning of Treas. Reg. §1.6011-4, or a transaction with the principal purpose of avoiding or evading any tax imposed by the Internal Revenue Code (a “principal purpose transaction”). If the advice relates to a “principal purpose transaction”, we must arrive at a “should” confidence level (i.e., approximately a 70



render any advice with respect to a "listed transaction" or any transaction that is substantially similar to a "listed transaction." In determining whether a position satisfies the "realistic possibility" and "should" standards, we will not take into account the possibility that a tax return will not be audited, that an issue will not be raised on audit, or that an issue will be settled. We will inform you as soon as possible if, during our analysis, we determine circumstances exist that prevent us from advising you under these standards.

Please indicate your agreement by signing in the space provided below. If you have any questions, please call me.

Very truly yours,

KPMG LLP

A handwritten signature in black ink, appearing to read "Patrick N. Karpen".

Patrick N. Karpen
Partner

ACCEPTED:

Delphi Corporation

A handwritten signature in black ink, appearing to read "James P. Whitson".
Authorized Signature

JAMES P. WHITSON

Title CHIEF TAX OFFICER

27 FEB 2006
Date

Oct-12-05 03:35pm From-KPMG LLP - NDPPS

313 983 0500

T-328 P.002 F-403



KPMG LLP
Suite 1200
150 West Jefferson
Detroit, MI 48226-4429

Telephone 313 983 0200
Fax 313 983 0006
313 983 0007
313 983 0008
Internet www.us.kpmg.com

Billing 6006282

March 1, 2005

PRIVATE

Mr. James P. Whitson
Chief Tax Officer
Delphi Corporation
M/C 480.400.626
5725 Delphi Drive
Troy, MI 48098-2815

11266152

Dear Mr. Whitson:

We are pleased you have engaged KPMG LLP ("KPMG") to provide tax consulting services for Delphi Corporation ("Delphi"). This letter confirms the scope and related terms of your engagement of KPMG.

We will provide tax consulting services with respect to such matters that may arise for which you seek our advice and consultation.

This letter does not encompass any services that are the subject of a separate engagement letter between KPMG and Delphi.

Our fees for this engagement will be based on the complexity of the issues and the time required of the individuals who will be performing the services. As a result of our discussions with you, we estimate that our rates for these services are as stated:

Partners	\$350
Senior Manager	\$325
Managers	\$300
Senior Staff	\$225
Staff	\$175

Circumstances encountered during the performance of these services that warrant additional time or expense could cause us to be unable to deliver them within the above estimates. We will endeavor to notify you of any such circumstances as they are assessed.

To be of greatest assistance to Delphi, we should be advised in advance of proposed transactions. If such matters exceed the scope of this engagement letter, we will issue

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Page 2

Mr. Jim Whitson

Delphi Automotive Systems

February 9, 2004

separate engagement letters to confirm the scope and related terms of any additional engagements.

The attached Exhibit A, Terms and Conditions, Exhibit B, Travel and Per Diem Reimbursement, and Exhibit C, Dispute Resolution Procedures, are made a part of this engagement letter. Please sign the enclosed copy of this engagement letter to confirm our agreement and return it to us within 30 days. If you have any questions, please call me.

Very truly yours,

KPMG LLP

Patrick N. Karpn

Partner

Enclosure

ACCEPTED:

Delphi Corporation

Authorized Signature
JAMES P. WHITSON

CHIEF TAX OFFICER

Title

17 APR 2005

Date

Oct-12-05 03:35pm From-KPMG LLP - NDPPS

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EXHIBIT A

GENERAL TERMS AND CONDITIONS

1. Agreement. It is agreed that KPMG LLP ("Consultant") will provide to Delphi Corporation ("Delphi") the services (the "Services") described in the accompanying engagement letter (the "Engagement Letter") to which this Exhibit A is attached (the Engagement Letter, this Exhibit A and Exhibit B are collectively referred to as this "Agreement"). For purposes of this Agreement, the terms "Consultant" include any affiliates of Consultant identified in the Engagement Letter as performing any of the Services, and the term "Delphi" includes any subsidiaries and affiliates of Delphi for which the Services are performed. This Agreement constitutes the entire and sole agreement between Delphi and Consultant, and merges all prior and contemporaneous communications with respect to the subject matter of this Agreement.
2. Independent Contractor. Consultant will provide the Services as an independent contractor. Nothing contained in this Agreement shall be construed to create an employment or principal-agent relationship or joint venture between Consultant and Delphi, and neither party shall have the right, power or authority to obligate or bind the other in any manner whatsoever.
3. Personnel. All of Consultant's agents, employees, subcontractors and/or independent contractors furnished by Consultant to perform the Services (collectively, "Personnel") are and will remain Consultant's employees and/or independent contractors and, under no circumstances, will any Personnel furnished by Consultant be deemed to be Delphi's employees or agents. Consultant is solely responsible, at Consultant's sole cost and expense, for (i) the fulfillment of all obligations to Personnel and (ii) the compliance by Consultant and Personnel with this Agreement and all laws, regulations, orders and other governmental requirements applicable to performance of the Services.
4. Conduct of Consultant's Personnel. Consultant will assure that all Personnel who are performing Services on behalf of Consultant are competent to perform the Services. Consultant will require all Personnel who are performing any work on Delphi's premises to comply with all of Delphi's regulations and policies. Delphi, in its sole discretion, has the right to: (a) bar any of Personnel from Delphi's premises for failure to observe Delphi's regulations or policies, (b) require that Consultant promptly remove from Delphi's premises any Personnel who violate any of Delphi's regulations or policies, and (c) require that Consultant cease using any Personnel to perform the services who are reasonably unacceptable to Delphi. Delphi will confer with Consultant to discuss Delphi's concerns prior to requiring removal of any Personnel. Consultant will replace any barred or removed Personnel with Personnel reasonably acceptable to Delphi.

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5. Non-Solicitation of Employees.

A. Delphi agrees that during the term of this Agreement and for a period of one (1) year after the termination of this Agreement, it will not hire or attempt to hire any employees or former employees of Consultant if listed in the engagement letter attached hereto, who have been assigned to or have performed any of the Services contemplated herein.

B. Consultant agrees that during the term of this Agreement and for a period of one (1) year after the termination of this Agreement, it will not hire or attempt to hire any employees or former employees of Delphi's Tax staff who have participated in the furtherance of this Agreement.

C. Notwithstanding the provisions of Sections 5A and 5B, neither party shall be prohibited from employing any employee, former employee or personnel of the other who contacts such party (i) on his or her own initiative or (ii) in response to a general solicitation for employment contained in a newspaper or any other publication.

6. Professional Fees. Delphi will compensate Consultant for actual Services performed in accordance with the fee schedule set forth in this Agreement (the "Fee Schedule"). Consultant will invoice Delphi no more frequently than monthly. Consultant will submit, with each invoice for payment, a report specifying the actual Services performed and the calculation of the invoiced payment in accordance with the Fee Schedule. Invoices will be due and payable by Delphi within forty-five (45) days of Delphi's receipt of the invoice and corresponding report in the required form.

7. Expenses. Delphi will reimburse Consultant for all reasonable costs and expenses Consultant incurs in connection with the Services, including, without limitation, all travel expenses, provided, however, that Consultant must obtain prior approval of Delphi for any individual reimbursable expenses in excess of \$1,000 or for reimbursable expenses which exceed or are anticipated to exceed an aggregate of \$2,500 during any calendar month. Consultant will not charge any markup, overhead, profit or other fees on the reimbursable expenses. Delphi's reimbursement obligations will be governed by the provisions of Exhibit B.

8. Taxes. Unless otherwise agreed in the Engagement Letter, any applicable taxes imposed on Consultant in connection with the performance of the Services (except for taxes imposed on Consultant's income) will be invoiced to, and paid by, Delphi in addition to fees and expenses.

9. Indemnification.

A. Delphi shall indemnify, defend and hold harmless Consultant, including its directors, officers, employees, agents and representatives, from and against any and all claims,

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demands, actions, damages, liabilities, costs and expenses, including reasonable attorney fees and expenses, to the extent arising out of or resulting from third party claims against Consultant based on any of Consultant's written or verbal work product prepared pursuant to this Agreement and furnished by Consultant to Delphi for internal use (such as reports, analyses, projections, advice, recommendations and other data) (collectively, "Internal Work Product Claims"). In addition, Delphi shall indemnify, defend and hold harmless Consultant, including its directors, officers, employees, agents and representatives, from and against any and all claims, demands, actions, damages, liabilities, costs and expenses, including reasonable attorney fees and expenses (other than Internal Work Product Claims), to the extent arising out of or resulting from third party claims against Consultant based on any activities of Consultant in connection with the performance of Services under this Agreement (collectively, "Non-Work Product Claims"), provided, however, that Delphi will have no obligation to indemnify Consultant to the extent that any Non-Work Product Claims arise out of or result from the negligence, illegal acts or willful misconduct of Consultant and/or its directors, officers, employees, agents or representatives.

B. Consultant shall indemnify, defend and hold harmless Delphi, including its directors, officers, employees, agents and representatives, from any and all claims, demands, actions, damages, liabilities, costs and expenses, including reasonable attorney fees and expenses, to the extent arising out of or resulting from the negligence, illegal acts or willful misconduct of Consultant and/or its directors, officers, employees, agents or representatives in connection with the performance of Services under this Agreement, provided, however, that Consultant will have no obligation to indemnify Delphi to the extent that any such claims or damages arise out of or result from Internal Work Product Claims.

C. In each case, the indemnifying party shall also pay to the indemnified party any and all costs and expenses incurred in connection with the enforcement of these indemnification provisions.

D. The indemnification obligations set forth in this Section 9 and the general terms and conditions of this Agreement shall not apply to any tax or other governmental filings prepared by Consultant. The rights and obligations of the parties with respect to such services shall be governed by a separate agreement.

10. Limitation of Liability. Consultant's liability under this Agreement will be limited to twenty (20) times the professional fees paid; provided however that this limitation shall not apply (i) in the event of any breach of Section 16 below relating to Delphi Proprietary Information or (ii) if Consultant is found to be grossly negligent or to have acted willfully or fraudulently. In no event will Consultant or Delphi be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including loss of profits, data, business or goodwill) regardless of whether such liability is based on breach of contract,

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tort, strict liability, breach of warranties, failure of essential purpose or otherwise, and even if advised of the likelihood of such damages.

11. Standard of Performance. Consultant will use its best skills, resources and judgment to perform the Services in an efficient and economical manner and in accordance with the highest professional standards. If any Services are not completed to Delphi's reasonable satisfaction, Consultant will, at no additional cost to Delphi, take reasonable steps to correct any deficiencies. The express warranties in this Paragraph and in this Agreement shall be in lieu of all other warranties, express or implied, including the implied warranty of merchantability and fitness for a particular purpose.

12. Reliance on Information/Authorities. Consultant will base its conclusions on the facts and assumptions that Delphi submits and will not independently verify this information. Inaccuracy or incompleteness of the information Delphi provides could have a material effect on Consultant's conclusions. In rendering its advice, Consultant may consider, for example, the applicable provisions of the Internal Revenue Code of 1986, and ERISA as amended, and the relevant state statutes, the regulations thereunder, and judicial and administrative interpretations thereof. These authorities are subject to change, retroactively and/or prospectively, and any such changes could affect the validity of Consultant's advice. Consultant will not update its advice for subsequent changes or modifications to the law and regulations, or to the judicial and administrative interpretations thereof, unless Delphi separately engages Consultant to do so after such changes or modifications.

13. Legal Counsel. Delphi should consult with and/or engage legal counsel for the purpose of advising on non-tax legal aspects of matters on which Consultant provides tax advice and drafting any legal documents and/or agreements that may be required in connection therewith. Consultant will provide Delphi's legal counsel with tax-related advice that is deemed necessary by Delphi's legal counsel to draft such documents and/or agreements. To the extent Services of legal counsel or other professional service providers are required, Delphi is responsible for engaging and paying such service providers.

14. Federal Confidential Communications Privilege. A confidentiality privilege under Internal Revenue Code Section 7525 may pertain to certain communications between Consultant personnel and Delphi regarding federal tax advice provided pursuant to this engagement. By retaining Consultant, Delphi agrees that Consultant is instructed to claim the privilege on Delphi's behalf, with respect to any applicable communications, up to and until such time as Delphi may waive any such privilege in writing. As disclosure of any such confidential communications to the Internal Revenue Service or other third party may cause any confidentiality privilege to be waived, Delphi should notify Consultant if the Internal Revenue Service or other third party requests information about any tax advice or tax advice documents provided by Consultant.

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Delphi understands that Consultant makes no representation, warranty, or promise, and offers no opinion with respect to the applicability of such confidentiality privilege to any communication. Delphi agrees to indemnify Consultant for any attorney's fees and other costs and expenses incurred by Consultant in defending the confidentiality privilege on Delphi's behalf. Consultant agrees to promptly notify Delphi of any claim for which Consultant seeks indemnification and Delphi shall have the right to conduct the defense or settlement of any such claim at Delphi's sole expense, and Consultant shall cooperate with Delphi. Consultant shall nonetheless have the right to participate in such defense at its own expense and to approve the settlement of any claim hereunder that imposes liability or obligation.

15. Disclosure and Restriction on Use. If this engagement relates to a strategy offered by Consultant to Delphi that is designed to reduce or defer federal income tax for a direct or indirect corporate participant, pursuant to Treasury Regulation section 301.6111-2(c), Delphi (and each employee, representative, or other agent of Delphi) is expressly authorized to disclose the structure and tax aspects of the strategy with any and all persons, without limitation of any kind.

Written advice provided by Consultant to Delphi is for the information and use of Delphi only and may not be relied upon by any third party without the express written permission of Consultant.

16. Non-Disclosure of Delphi Proprietary Information.

A. "Delphi Proprietary Information" means any information concerning the business and affairs of Delphi, which is not publicly available at the time disclosed to, or learned by, Consultant or any Personnel. Delphi Proprietary Information includes, without limitation, this Agreement and any written or verbal work product prepared pursuant to this Agreement (such as reports, analyses, projections, advice, recommendations and other data); trade secrets; product specifications; data; know-how; formulas; compositions; processes; designs; sketches; photographs; samples; inventions; concepts; ideas; past, current and planned research and development; past, current and planned manufacturing or distribution methods and processes; price lists; marketing and business plans, methods and processes; financial results and information; reports; computer software and programs (including object code and source code); databases; notes; analyses; compilations; studies; and other materials or intangibles. Delphi Proprietary Information also includes any materials or information that contain or are based on any other Delphi Proprietary Information, whether prepared by Delphi, Consultant, Personnel or any other person. Information will be conclusively deemed Delphi Proprietary Information if it is marked "Proprietary" or "Confidential" or with an equivalent legend at the time it is disclosed. Any information transmitted orally will be conclusively deemed Delphi Proprietary Information if Delphi notifies Consultant that it is proprietary within a reasonable time following oral disclosure. The failure, however, to mark information as "Proprietary" or "Confidential" or to notify Consultant that oral information is proprietary will not affect the

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information's proprietary nature. Delphi Proprietary Information does not include any trade secrets; data; know-how; formulae; compositions; processes; designs; sketches; inventions; concepts; ideas; methodologies, and techniques; models; templates; general purpose consulting and software tools previously created, acquired, owned or developed or independently developed by Consultant in the performance of the Services without reference to Delphi's Proprietary Information.

B. In connection with Consultant's performance of Services, Delphi may disclose Delphi Proprietary Information to Consultant and Personnel. All Delphi Proprietary Information disclosed, furnished or made available to Consultant and/or Personnel and all Delphi Proprietary Information generated or developed by Consultant and/or Personnel will be treated and maintained as confidential by Consultant and Personnel, will not be disclosed to any third parties, either in whole or in part, except upon Delphi's prior written authorization, and will be used by Consultant and Personnel only for the purpose of performing the Services in accordance with this Agreement, in all cases using the same degree of care and discretion to avoid disclosure, publication or dissemination of such Delphi Proprietary Information that Consultant uses with respect to its own similar information that it does not wish to disclose, publish or disseminate (but in no event less than a reasonable degree of care and discretion). Before Consultant or Personnel discloses any information that could, under any circumstances, constitute Delphi Proprietary Information, Consultant will obtain Delphi's written consent. Neither Consultant nor Personnel will remove any Delphi Proprietary Information from Delphi's premises unless Delphi authorizes the removal in writing. Consultant will be responsible and liable to Delphi for the violation by any of Personnel of these confidentiality obligations.

C. The foregoing obligations under this Section 16B of this Exhibit A shall not apply to the extent that any Delphi Proprietary Information (i) is at the time of disclosure, or thereafter becomes, part of the public domain through a source other than Consultant and Personnel, (ii) is subsequently learned by Consultant or Personnel from a third party that has a legal right to make such disclosure and does not impose an obligation of confidentiality on the receiving party, (iii) was known to Consultant or Personnel at the time of disclosure by Delphi, (iv) was generated independently by Consultant or Personnel before disclosure by Delphi, or (v) is required to be disclosed by Consultant or Personnel by law, subpoena or other process.

17. Assignment and Subcontracting. Consultant will not assign or subcontract any portion of its responsibilities under this Agreement without Delphi's prior written approval. To the extent any of the services under the Engagement Letter will be performed in or relate to a jurisdiction outside of the United States, Client acknowledges and agrees that such services may be performed by the member firm of KPMG International practicing in such jurisdiction. Accordingly, Client consents to KPMG's disclosure to a member firm and such member firm's use of information received from Client for the purpose of providing services under the Engagement Letter.

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18. Changes and Delays.

A. In the event that (i) Delphi requires a change in the scope of the Services, (ii) any change of applicable law or regulation affects the timing or performance of the Services or (iii) any action by Delphi or a third party (other than Personnel) affects the timing or performance of the Services, subject to the mutual agreement of Delphi and Consultant, the fees and/or schedule for performance for the Services will be equitably adjusted by the parties.

B. To the extent that the Engagement Letter provides that Consultant's performance under this Agreement is contingent upon specific action or cooperation of Delphi, including the supply to Consultant of specific resources, approvals, and information, any delays in Consultant's performance which occur as a result of the failure or untimely performance by Delphi shall be excused to the extent of any such delay or untimely performance by Delphi and Consultant shall not incur any liability to Delphi as a result of any such delay or untimely performance by Delphi.

19. Term and Termination. This Agreement will terminate when the Services have been completed. In addition, either party may terminate this Agreement in the event of the breach by the other party of this Agreement, which breach is not cured within thirty (30) days after notice by the non-breaching party. Delphi shall pay Consultant for Services performed prior to the effective date of termination as well as expenses incurred prior to the effective date of termination and approved by Delphi in accordance with Section 7 of this Exhibit A.

20. Conflict. In the event of any conflict, ambiguity or inconsistency between this Agreement and any other agreement relating to the Services, including any preprinted terms and conditions on Delphi's purchase orders, the terms and conditions of this Agreement shall govern.

21. Survival. The provisions of this Agreement, which give the parties rights beyond termination of this Agreement, will survive any termination of this Agreement.

22. Severability. If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable, in whole or part, the remaining portions of this Agreement shall remain in effect.

23. Amendment. This Agreement shall not be modified except by a later written agreement signed by both parties.

24. Alternative Dispute Resolution.

A. Any dispute or claim arising out of or relating to the Engagement Letter between the parties, the services provided thereunder, or any other services provided by or on

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behalf of Consultant or any of its subcontractors or agents to Delphi or at its request (including any dispute or claim involving any person or entity for whose benefit the services in question are or were provided) shall be resolved in accordance with the dispute resolution procedures set forth in Exhibit C attached hereto, which constitute the sole methodologies for the resolution of all such disputes. By operation of this provision, the parties agree to forego litigation over such disputes in any court of competent jurisdiction. Mediation, if selected, may take place at a location to be designated by the parties. Arbitration shall take place in Detroit, Michigan. Either party may seek to enforce any written agreement reached by the parties during mediation, or to confirm and enforce any final award entered in arbitration, in any court of competent jurisdiction.

B. Notwithstanding the agreement to such procedures, either party may seek injunctive relief to enforce its rights with respect to the use or protection of (i) its confidential or proprietary information or material or (ii) its names, trademarks, service marks or logos, solely in the courts of the State of Michigan or in the courts of the United States located in the State of Michigan. The parties consent to the personal jurisdiction thereof and to sole venue therein only for such purposes.

25. Miscellaneous.

A. For engagements where services will be provided by KPMG through offices located in California, Client acknowledges that certain of KPMG's personnel who may be considered "owners" under the California Accountancy Act and implementing regulations (California Business and Professions Code section 5079(a); 16 Cal. Code Regs. sections 51 and 51.1) and who may provide services in connection with this engagement, may not be licensed as certified public accountants under the laws of any of the various states.

B. Where KPMG is reimbursed for expenses, it is KPMG's policy to bill clients the amount incurred at the time the good or service is purchased. If KPMG subsequently receives a volume rebate or other incentive payment from a vendor relating to such expenses, KPMG does not credit such payment to Client. Instead, KPMG applies such payments to reduce its overhead costs, which costs are taken into account in determining KPMG's standard billing rates and certain transaction charges that may be charged to clients.

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EXHIBIT B

Travel and Per Diem Reimbursement

A. If Personnel are required by Delphi to travel as an incidental requirement in performing services for Delphi, then such travel and per diem expenses, subject to prior written approval of Delphi, will be reimbursable as follows:

1. Air Travel Economy/Coach class only. Business class is permitted only upon prior written consent by Delphi.
2. Hotel Consultant will exercise good, sound business judgment and discretion in choosing hotels, such as moderately priced chain hotels or hotels that offer discounted corporate rates. Where extended travel is involved, reduced rates may be available and should be requested.
3. Rental cars Compact or intermediate class only. The cost of collision damage waiver and personal accident insurance is the responsibility of Consultant.
4. Mileage Allowance Reimbursement will be at the then current IRS rate (currently \$0.405 per mile) for the miles which are in excess of his or her normal commute from home to work and back. When permanently assigned to another location, even if the new location is temporary, Consultant will not be reimbursed for excess miles, additional driving time, etc.
5. Expense Reports If requested, Consultant will provide receipts for all reimbursable expenses, including meals and other expenditures, in excess of \$25.00 or more.
6. Meals Meals will not be reimbursed for non-overnight trips, except in the case of late return occasioned by travel outside normal working hours. Reimbursement for meals will be the actual and reasonable expenses paid by Consultant.
7. Extended Travel Consultant should review the home visit policy prior to a trip. Generally, the following provisions apply:

If the travel expense is less than the living expense in the temporary location, Consultant will be reimbursed for travel to the permanent location every week.

If the travel expense is more than the living expense in the temporary location, Consultant will be reimbursed for travel to the permanent location every two

Oct-12-05 03:39pm From-KPMG LLP - NDPPS

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weeks.

Excess expenses due to frequent travel or stays will not be reimbursed by Delphi without its prior written approval.

8. Miscellaneous

When Consultant chooses an alternative method of transportation, e.g., to drive instead of fly, reimbursement, including meals and lodging, will not exceed the lesser of the two costs. Documentation to support the lesser cost must be attached to expense report. Travel time must also be limited if on working hours.

The employee, his or her immediate supervisor, and an authorized Delphi representative must sign the expense report form.

Consultant is responsible for travel reservations, hotel/motel accommodations and rental cars. If directed by Delphi, Consultant will make all travel arrangements through Global Experts in Travel (GET), or other designated supplier, using a special account set up for such purposes.

Any cash advance by Consultant to its employee is the responsibility of Consultant.

9. Per Diem

In certain instances, a per diem will be paid to Consultant in accordance with Delphi's standard per diem policy.

B. All travel and per diem for which Consultant seeks reimbursement will be submitted to Delphi on standard vouchers, with substantiating documentation, and will accompany the monthly invoices.

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EXHIBIT C

Dispute Resolution Procedures

The following procedures are the sole methodologies to be used to resolve any controversy or claim ("dispute"). If any of these provisions are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and binding on the parties to the fullest extent permitted by law.

Mediation

Any party may request mediation of a dispute by providing a written Request for Mediation to the other party or parties. The mediator, as well as the time and place of the mediation, shall be selected by agreement of the parties. Absent any other agreement to the contrary, the parties agree to proceed in mediation using the CPR Mediation Procedures (Effective April 1, 1998), with the exception of paragraph 2 which shall not apply to any mediation conducted pursuant to this agreement. As provided in the CPR Mediation Procedures, the mediation shall be conducted as specified by the mediator and as agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

Arbitration

Arbitration shall be used to settle the following disputes: (1) any dispute not resolved by mediation 90 days after the issuance by one of the parties of a written Request for Mediation (or, if the parties have agreed to enter or extend the mediation, for such longer period as the parties may agree) or (2) any dispute in which a party declares, more than 30 days after receipt of a written Request for Mediation, mediation to be inappropriate to resolve that dispute and initiates a Request for Arbitration. Once commenced, the arbitration will be conducted either (1) in accordance with the procedures in this document and the Rules for Non-Administered Arbitration of the CPR Institute for Dispute Resolution ("CPR Arbitration Rules") as in effect on the date of the engagement letter or contract between the parties, or (2) in accordance with other rules and procedures as the parties may designate by mutual agreement. In the event of a conflict, the provisions of this document and the CPR Arbitration Rules will control.

The arbitration will be conducted before a panel of three arbitrators, two of whom may be designated by the parties using either the CPR Panels of Distinguished Neutrals or the Arbitration Rosters maintained by any JAMS Office in the United States. If the parties are unable to agree on the composition of the arbitration panel, the parties shall follow the screened

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selection process provided in Section B, Rules 5, 6, 7, and 8 of the CPR Arbitration Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or any dispute concerning the applicability, interpretation, or enforceability of these procedures, including any contention that all or part of these procedures are invalid or unenforceable, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator shall be appointed unless he or she has agreed in writing to abide and be bound by these procedures.

The arbitration panel shall issue its final award in writing. The panel shall have no power to award non-monetary or equitable relief of any sort. Damages that are inconsistent with any applicable agreement between the parties, that are punitive in nature, or that are not measured by the prevailing party's actual damages, shall be unavailable in arbitration or any other forum. In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitration panel have power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only as provided in the CPR Arbitration Rules. Before making any such disclosure, a party shall give written notice to all other parties and shall afford such parties a reasonable opportunity to protect their interests.

The award reached as a result of the arbitration will be binding on the parties, and confirmation of the arbitration award may be sought in any court having jurisdiction.

Oct-12-05 03:51pm From-KPMG LLP - NDPPS

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KPMG LLP
Suite 1200
150 West Jefferson
Detroit, MI 48226-4429

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313 983 0007
313 983 0008
Internet www.us.kpmg.com

Billing

6006280

Delphi

2005

FED TAX

File

May 23, 2005

Mr. James P. Whitson
Chief Tax Officer
Delphi Corporation
M/C 480.400.626
5725 Delphi Drive
Troy, MI 48098-2815

Dear Mr. Whitson:

This document will serve as an addendum to our previous engagement letter for tax consulting services dated March 1, 2005, and signed by you on April 14, 2005 ("Agreement"). The modifications are set forth below:

- (1) The term of the Agreement will last only until December 31, 2005, assuming there are no Services in progress at that time. Paragraph 19 of the Agreement is so modified.
- (2) The Fees for the Services contemplated under the Agreement will not exceed \$25,000 for any particular tax matter. In such cases where Fees for a particular tax matter are reasonably expected to exceed \$25,000, a separate engagement letter will be negotiated.
- (3) Paragraph 10 regarding Limitation of Liability will be modified such that the first part thereof will read:

Consultant's liability under this Agreement will be limited to \$500,000;


The remainder of Paragraph 10 will stay as is.

Please sign the enclosed copy of this addendum and return it to us.

If you have any questions, please call.

Very truly yours,

KPMG LLP


Patrick N. Karpen
Partner

ACCEPTED

Delphi Corporation


Authorized Signature

JAMES P. WHITSON

CHIEF TAX OFFICER

24 MAY 2005

Date

KPMG LLP, a U.S. limited liability partnership, is the U.S. member firm of KPMG International, a Swiss corporation.

MAY 23 '05 17:05

PAGE 02

*** TOTAL PAGE 02 ***



303 East Wacker Drive
Chicago, IL 60601-5212

Telephone 312 665 1000
Fax 312 665 6000

January 18, 2006

Ms. Sara J. Phillips
Manager, International Services Group
Delphi Corporation
M/C 480.410.122
5825 Dephi Drive
Troy, MI 48098

Dear Sara:

Delphi Corporation (Delphi) and KPMG LLP (KPMG) have entered into an agreement letter dated October 5, 2004 and November 3, 2004 under which KPMG will provide international executive services to Delphi and its expatriates. The additional services listed in Attachment A and the following are made part of the October 4, 2004 and November 3, 2004 engagement letters.

Tax Return Standards

KPMG applies elevated standards in preparing tax returns. Under these standards, we must be able to determine that a return position is "more likely than not" to be upheld (i.e., has a greater than 50 percent likelihood of success if challenged by the IRS) if the position does not involve a transaction designated by the IRS as a "listed transaction" within the meaning of Treas. Reg §1.6011-4, or a transaction with the principal purpose of avoiding or evading any tax imposed by the Internal Revenue Code (a "principal purpose transaction"). If a return position relates to a "listed transaction" or a "principal purpose transaction", we must arrive at a "should" confidence level (i.e., approximately a 70 percent or greater likelihood of success if challenged by the IRS) with respect to the position. In determining whether a return position satisfies the "more likely than not" and "should" standards, we will not take into account the possibility that a tax return will not be audited, that an issue will not be raised on audit, or that an issue will be settled. We will inform you as soon as possible if, during our preparation, we determine circumstances exist that prevent us from completing the tax return under these standards.

Tax Advisory Services

This engagement letter also covers tax advisory matters that may arise for which you seek our advice, both written and oral, and that are not the subject of a separate engagement letter. Any such advice will comply with the elevated standards described in the "Tax Return Standards" section of this letter. If the advice rises to the level of a "Covered Opinion" as defined in §10.35 of Circular 230, we will issue a separate engagement letter for the issuance of a Covered Opinion.



Page 2 of 2
Ms. Sara J. Phillips
Delphi Corporation
January 18, 2006

Professional Fees

Our fees for the compliance services detailed on the October 4, 2004 engagement letter will be billed at the lesser of the fees in the original engagement letter or the actual time incurred to complete the tax return or task at our standard hourly rates for the individuals involved in providing the services plus out-of-pocket expenses and the lesser of the fees related to services provided by KPMG member firms as indicated in the original fee schedule or the actual time incurred to complete the tax return or task at their standard hourly rates.

Please sign the enclosed copy of this letter to confirm our agreement and return it to us within 30 days. If you have any questions, please call Sandra Froylan at (312) 665-3323 or me at (312) 665-5207.

Very truly yours,

KPMG LLP



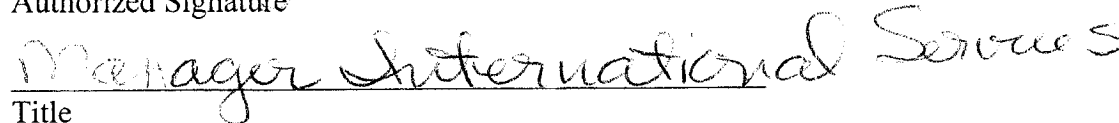
Doyoung Yong
Senior Manager
International Executive Services

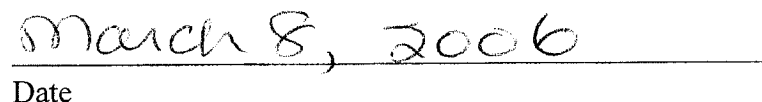
cc: James P. Whitson, Delphi Corporation
Ann Marie Goddard, KPMG
Saul Caisman, KPMG
Sandra Froylan, KPMG

ACCEPTED:

Delphi Corporation.


Authorized Signature


Title


Date

C
O
P
Y

Attachment A: Delphi Corporation

Fee Schedule for Additional Services
To be billed at onset of assignment
Effective Date: January 19, 2006

Preparation of cost estimates per employee to include the following services: \$850/employee

Prior to assignment services to be completed within 2 business days:

- Prepare cost projection including revisions
- Prepare draft expatriate agreement
- Prepare draft pay calc

Beginning of assignment services:

- Final expatriate agreement and pay calc and participate in Orientation
- Calculate Relocation Allowance and Mobility Premium to be paid in month prior to assignment and provide to payroll
- Calculate first year spending account to be paid in first month of assignment and provide to payroll

Annual update of spending account

- Calculate annual spending account on assignment anniversary date and provide to payroll

End of assignment reconciliation of spending account

- Calculate Relocation Allowance less outstanding tax and pro-rata spending account due from employee



KPMG LLP
303 East Wacker Drive
Chicago, IL 60601-5212

Telephone 312 665 1000
Fax 312 665 6000
Internet www.us.kpmg.com

October 5, 2004

PRIVATE

Ms. Sara J. Phillips
Manager, International Services Group
Delphi Corporation
World Headquarters & Customer Center
M/C 480.410.122
5825 Delphi Drive
Troy, MI 48098

Dear Sara:

We are pleased you have engaged KPMG LLP (KPMG) to provide international executive services to Delphi Corporation (Delphi) and its:

- Expatriates Assigned From the US;
- Expatriates Assigned To the US;
- Expatriates Assigned To and From Non-US Countries;
- Employees Assigned to the Mexican Border; and,
- Trainees/J-1 Visa Holders.

This letter confirms the scope and related terms of your engagement of KPMG for the 2005, 2006, and 2007 calendar years. For purposes of this Engagement Letter, the term "KPMG" includes any affiliates of KPMG identified as performing any of the Services, and the term "Delphi" includes any subsidiaries and affiliates of Delphi for which the Services are performed. Standard engagement terms and conditions, which are made part of this engagement letter, between KPMG and Delphi are contained in Exhibits A, B, and C.

Included Services (the "Services")

The following is a list of the services that we will provide to all Delphi Expatriates Assigned To or From the US:

- Collect tax data;
- Calculate annual hypothetical tax withholding;



Page 2

Ms. Sara J. Phillips

Delphi Corporation

October 5, 2004

- Prepare required home and host country individual income tax returns during, and one year after, assignment;
- Prepare requests for extension of time to file tax return(s), where required;
- Prepare US estimated tax vouchers, if required;
- Prepare year end withholding calculation;
- Reconcile tax advance account;
- Prepare tax equalization calculations;
- Conduct pre-departure and or post-arrival tax consultation session, as requested;
- Conduct repatriation tax consultation sessions for expatriates; and,
- Handle routine correspondence with the IRS and foreign tax authorities, including review of tax assessments.

The following is a list of the services that we will provide to all Delphi Expatriates Assigned To and From Non-US countries:

- Collect tax data;
- Calculate annual hypothetical tax withholding;
- Prepare required home and host country individual income tax return(s) during, and one year after, assignment;
- Prepare requests for extension of time to file tax return(s), where required;
- Determine and arrange for timely payment of local taxes in the host countries, where applicable;
- Prepare tax equalization calculation;
- Conduct pre-departure and or post-arrival tax consultation session, as requested;
- Conduct repatriation tax consultation session; and,
- Handle routine correspondence with the IRS and foreign tax authorities including review of tax assessments.

The following is a list of the services that we will provide to all Delphi Employees Assigned to the Mexican Border:

- Collect tax data;
- Prepare US income tax return(s);



Page 3
Ms. Sara J. Phillips
Delphi Corporation
October 5, 2004

- Prepare requests for extension of time to file tax return(s), where required;
- Prepare tax equalization calculation;
- Conduct post-arrival counseling session; and,
- Handle routine correspondence with the IRS and foreign tax authorities including review of tax assessments.

The following is a list of the services that we will provide to all Trainees/J-1 Visa Holders:

- Collect tax data;
- Prepare US income tax return(s);
- Prepare requests for extension of time to file tax return(s), where required;
- Conduct pre-departure and or post-arrival tax consultation session; and,
- Handle routine correspondence with the IRS.

The following is a list of the services that we will provide as part of Global Coordination:

- Hypothetical tax process verification;
- Automation of the centralized hypothetical tax calculation process;
- Tax planning solutions;
- On-going benchmarking of Delphi's current tax equalization policy;
- Dedicated Virtual IHR website;
- Dedicated KPMG/ExpatExtranet website;
- Unlimited access to all KPMG publications;.
- Status reports;
- Client service report; and,
- KPMG International Executive Alert Newsletters.

In addition we will provide tax clearance certificates and visa and immigration services as requested. Please see Exhibit F for details.

Verification of Information

We will provide your employees with organizers designed to assist them in gathering the information needed to prepare their income tax return(s). Your employees should review their information



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Ms. Sara J. Phillips

Delphi Corporation

October 5, 2004

carefully to ensure that it is complete and accurate. We will not audit or independently verify the data submitted by Delphi or the individual taxpayer. We may, however, ask for clarification, where necessary.

Tax Return Positions

Where there may be alternative positions available in preparing the individual income tax returns, we will follow policy regarding the tax return positions which have been discussed with you and your tax group. At any time during the term of this Engagement Letter and at your request, we will re-address the tax return positions with you.

Tax Examinations

All tax returns are subject to examination by taxing authorities. In the event of an examination, an expatriate may be requested to produce documents, records, or other evidence to substantiate the various items of income and deduction shown on the tax returns. If such an examination occurs, we will be pleased to assist or represent your employees upon request. A separate engagement letter will be issued at that time to confirm the scope of the examination engagement.

Tax Calculations

Where we prepare tax equalization calculations for authorized employees, the calculations will be prepared in accordance with your established policies. All calculations will use a tax equalization template which you have reviewed and approved. We will bring questionable items, or items not addressed in your established policies and which have not been previously addressed, to your attention for your review and approval prior to finalizing the tax equalization calculation. You will instruct your employees to review all calculations provided to them.

Where tax returns or tax equalization calculations for authorized employees are to be provided to Delphi, we will require the consent of those particular employees (and their spouses, where married) to disclose tax return information before so providing the calculations.

Tax Consulting Services

This engagement letter also covers tax consulting matters that may arise for which you seek our advice and consultation, both written and oral, and which are not the subject of a separate engagement letter.

To be of greatest assistance to Delphi, we should be advised in advance of proposed transactions. If such matters exceed the scope of this engagement letter, we will issue separate engagement letters to confirm the scope and related terms of any additional engagements. Global solutions, such as One



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Ms. Sara J. Phillips
Delphi Corporation
October 5, 2004

Year Rollover for Expatriates and Global Equity Compensation Strategies will be addressed in separate engagement letters.

Delivery of Services

The services will be provided under the direction of KPMG LLP, the US member firm of KPMG International, and will include the participation of other member firms of KPMG International (KPMG member firms). KPMG LLP is a separate legal entity from other member firms of KPMG International. Advice relative to tax matters outside the United States will be based on tax advice provided by the KPMG member firm in the particular country and on the relevant tax authorities in that country. In rendering such advice, we may also consider US tax treaties, their technical explanations, and judicial and administrative interpretations thereof.

In certain countries, a KPMG member firm is authorized to provide legal services within its jurisdiction. This engagement letter encompasses only tax services provided by KPMG member firms and does not encompass any legal services a KPMG member firm may be authorized to provide. Should the provision of such services not be proscribed by applicable independence rules and should Delphi choose to retain a KPMG member firm to provide legal services, including drafting of documents, in a particular country, Delphi and the KPMG member firm will enter into a separate fee arrangement and engagement letter for the provision of such legal services.

Taxes

For purposes of this Engagement Letter, "Taxes" means any sales taxes, use taxes, excise taxes, value added taxes or other taxes, however designated, assessed, charged or levied upon the use of the Services or the professional fees charges therefore; provided, however, Taxes shall not include any income, gross receipts, privilege or franchise taxes or any other taxes that are based on or measured by a party's net income.

Delphi and KPMG shall reasonably cooperate with each other to more accurately determine each party's tax liability and to minimize that tax liability to the extent legally permissible. Each party shall provide and make available to the other party any applicable certificates, information regarding out-of-jurisdiction sales of services, and other exemption certificates or information reasonably requested by the other party. In furtherance thereof, KPMG will use its best efforts to obtain an exemption for any sales, use, value-added or similar Tax, to the extent available under local law.

The parties agree to utilize reasonable efforts to structure the provision and receipt of the Services, as the case may be, in such a fashion as to minimize, to the extent legally permissible, any sales, use, value-added, withholding and similar Taxes payable by Delphi and/or incurred by KPMG. In



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Ms. Sara J. Phillips

Delphi Corporation

October 5, 2004

furtherance thereof and in relation to the provision of local country Services, KPMG, through its member firms, will directly bill the local Delphi affiliate such that there will be local country billings for all local country Services, to the extent legally permissible. To the extent that local country invoicing is not performed, KPMG will bear the cost of any additional Taxes resulting from a cross border payment. Such local country billings will be made in local currency subject to the same terms hereunder (timing, etc.) in relation to all payments by Delphi. The parties will, from time to time, review and enhance, as necessary, the positions taken with respect to the structure hereunder.

There shall be billed as separate line items on each invoice to Delphi, or a separate invoice for, and Delphi shall pay to KPMG, or reimburse KPMG for the payment of, amounts equal to applicable Taxes, if any, and any audit assessments of Taxes and related interest thereon, unless such assessment is the result of KPMG's collection of Taxes from Delphi and failure to remit such taxes to the applicable taxing authority or other gross negligence by KPMG.

KPMG will price the Services excluding any sales, use, service, value-added or similar Taxes that may be levied on the Services provided hereunder. KPMG will invoice, collect and remit such Taxes in accordance with local law. If Delphi is required by law to make any deduction or withholding from sums payable to KPMG, then Delphi shall promptly report and effect payment thereof to the applicable taxing authorities, and Delphi will pay the net amount, after deduction or withholding to KPMG. Delphi shall also provide KPMG with official Tax receipts or other evidence issued by the applicable taxing authorities sufficient to establish that the Taxes have been paid. Invoices shall separately state applicable Taxes as necessary to assist Delphi in recapturing Taxes, as appropriate. Invoices shall be in the appropriate form as required by local law to permit deduction of payments for income tax purposes.

Federal Confidential Communications Privilege

Delphi's (i) expatriates assigned from the US, (ii) expatriates assigned to the US, (iii) expatriates assigned to and from Non-US countries, (iv) employees assigned to the Mexican border, and (v) trainees/J-1 Visa holders are intended beneficiaries of this Engagement Letter. Accordingly, Delphi agrees that any confidential communications between KPMG and the above referenced individuals will not be shared with Delphi. However, in the event an above referenced individual disputes the tax computation prepared by KPMG and requests Delphi's review of such computation, KPMG agrees to waive the above privilege if the individual furnishes a waiver of its confidential communications with KPMG.



Page 7

Ms. Sara J. Phillips

Delphi Corporation

October 5, 2004

Privacy

We are enclosing the KPMG Privacy Notice for your reference in Exhibit G. The notice will be provided to all authorized expatriates.

Professional Fees

Our fees for this engagement will be based upon the attached fee schedule, Exhibit D, E, and F, inclusive of services performed by other KPMG member firms except to the extent related to legal services. As we have discussed, these fees are based upon the complexity of the issues and the time required of the professionals who will be performing these services. Circumstances encountered during the performance of these services that warrant additional time and/or expense could affect the above estimates. We will endeavor to notify you of any such circumstances as they arise.

We will prepare and forward a progress bill to your attention for half of the total projected agreed fee upon mailing of the organizers. The remainder will be billed upon completion of the tax returns. Payment is required upon receipt of the invoice.

General Provisions

In the event of any conflict, ambiguity or inconsistency between this Engagement Letter and any other agreement relating to the Services, including any preprinted terms and conditions, the terms and conditions of this Engagement Letter shall govern.

The provisions of this Engagement Letter which give the parties rights beyond termination of this Engagement Letter will survive any termination of this Engagement Letter.

If any portion of this Engagement Letter is held to be void, invalid or otherwise unenforceable, in whole or in part, the remaining portions of this Engagement Letter shall remain in effect. This Engagement Letter shall not be modified except by a later written agreement signed by both parties.

Once again, we appreciate the opportunity to serve you and look forward to working with you. The attached Engagement Terms and Conditions are made a part of this engagement letter.



Page 8

Ms. Sara J. Phillips

Delphi Corporation

October 5, 2004

* * *

Please sign the enclosed copy of this letter to confirm our agreement and return it to us. If you have any questions, please call me at (312) 665-8485 or Doyoung Yong at (312) 665-5207.

Very truly yours,

KPMG LLP

Ann Marie Goddard

Partner

International Executive Services

Enclosure

cc: James P. Whitson, Delphi Corporation
Doyoung Yong, KPMG LLP

ACCEPTED:

Delphi Corporation

Authorized Signature

Manager International Services

Title

12 October 2004

Date

EXHIBIT A

GENERAL TERMS AND CONDITIONS

1. **Agreement.** It is agreed that KPMG LLP ("Consultant") will provide to Delphi Corporation ("Delphi") the services (the "Services") described in the accompanying engagement letter (the "Engagement Letter") to which this Exhibit A is attached (the Engagement Letter, this Exhibit A and Exhibit B are collectively referred to as this "Agreement"). For purposes of this Agreement, the terms "Consultant" include any affiliates of Consultant identified in the Engagement Letter as performing any of the Services, and the term "Delphi" includes any subsidiaries and affiliates of Delphi for which the Services are performed. This Agreement constitutes the entire and sole agreement between Delphi and Consultant, and merges all prior and contemporaneous communications with respect to the subject matter of this Agreement.
2. **Independent Contractor.** Consultant will provide the Services as an independent contractor. Nothing contained in this Agreement shall be construed to create an employment or principal-agent relationship or joint venture between Consultant and Delphi, and neither party shall have the right, power or authority to obligate or bind the other in any manner whatsoever.
3. **Personnel.** All of Consultant's agents, employees, subcontractors and/or independent contractors furnished by Consultant to perform the Services (collectively, "Personnel") are and will remain Consultant's employees and/or independent contractors and, under no circumstances, will any Personnel furnished by Consultant be deemed to be Delphi's employees or agents. Consultant is solely responsible, at Consultant's sole cost and expense, for (i) the fulfillment of all obligations to Personnel and (ii) the compliance by Consultant and Personnel with this Agreement and all laws, regulations, orders and other governmental requirements applicable to performance of the Services.
4. **Conduct of Consultant's Personnel.** Consultant will assure that all Personnel who are performing Services on behalf of Consultant are competent to perform the Services. Consultant will require all Personnel who are performing any work on Delphi's premises to comply with all of Delphi's regulations and policies. Delphi, in its sole discretion, has the right to: (a) bar any of Personnel from Delphi's premises for failure to observe Delphi's regulations or policies, (b) require that Consultant promptly remove from Delphi's premises any Personnel who violate any of Delphi's regulations or policies, and (c) require that Consultant cease using any Personnel to perform the services who are reasonably unacceptable to Delphi. Delphi will confer with Consultant to discuss Delphi's concerns prior to requiring removal of any Personnel. Consultant will replace any barred or removed Personnel with Personnel reasonably acceptable to Delphi.
5. **Non-Solicitation of Employees.**
 - A. Delphi agrees that during the term of this Agreement and for a period of one (1) year after the termination of this Agreement, it will not hire or attempt to hire any employees or former employees of Consultant if listed in the engagement letter attached hereto, who have been assigned to or have performed any of the Services contemplated herein.
 - B. Consultant agrees that during the term of this Agreement and for a period of one (1) year after the termination of this Agreement, it will not hire or attempt to hire any employees or former employees of Delphi's Tax staff who have participated in the furtherance of this Agreement.

C. Notwithstanding the provisions of Sections 5A and 5B, neither party shall be prohibited from employing any employee, former employee or personnel of the other who contacts such party (i) on his or her own initiative or (ii) in response to a general solicitation for employment contained in a newspaper or any other publication.

6. Professional Fees. Delphi will compensate Consultant for actual Services performed in accordance with the fee schedule set forth in this Agreement (the "Fee Schedule"). Consultant will invoice Delphi no more frequently than monthly. Consultant will submit, with each invoice for payment, a report specifying the actual Services performed and the calculation of the invoiced payment in accordance with the Fee Schedule. Invoices will be due and payable by Delphi within forty-five (45) days of Delphi's receipt of the invoice and corresponding report in the required form.

7. Expenses. Delphi will reimburse Consultant for all reasonable costs and expenses Consultant incurs in connection with the Services, including, without limitation, all travel expenses, provided, however, that Consultant must obtain prior approval of Delphi for any individual reimbursable expenses in excess of \$1,000 or for reimbursable expenses which exceed or are anticipated to exceed an aggregate of \$2,500 during any calendar month. Consultant will not charge any markup, overhead, profit or other fees on the reimbursable expenses. Delphi's reimbursement obligations will be governed by the provisions of Exhibit B.

8. Taxes. Unless otherwise agreed in the Engagement Letter, any applicable taxes imposed on Consultant in connection with the performance of the Services (except for taxes imposed on Consultant's income) will be invoiced to, and paid by, Delphi in addition to fees and expenses.

9. Indemnification.

A. Delphi shall indemnify, defend and hold harmless Consultant, including its directors, officers, employees, agents and representatives, from and against any and all claims, demands, actions, damages, liabilities, costs and expenses, including reasonable attorney fees and expenses, to the extent arising out of or resulting from third party claims against Consultant based on any of Consultant's written or verbal work product prepared pursuant to this Agreement and furnished by Consultant to Delphi for internal use (such as reports, analyses, projections, advice, recommendations and other data) (collectively, "Internal Work Product Claims"). In addition, Delphi shall indemnify, defend and hold harmless Consultant, including its directors, officers, employees, agents and representatives, from and against any and all claims, demands, actions, damages, liabilities, costs and expenses, including reasonable attorney fees and expenses (other than Internal Work Product Claims), to the extent arising out of or resulting from third party claims against Consultant based on any activities of Consultant in connection with the performance of Services under this Agreement (collectively, "Non-Work Product Claims"), provided, however, that Delphi will have no obligation to indemnify Consultant to the extent that any Non-Work Product Claims arise out of or result from the negligence, illegal acts or willful misconduct of Consultant and/or its directors, officers, employees, agents or representatives.

B. Consultant shall indemnify, defend and hold harmless Delphi, including its directors, officers, employees, agents and representatives, from any and all claims, demands, actions, damages, liabilities, costs and expenses, including reasonable attorney fees and expenses, to the extent arising out of or resulting from the negligence, illegal acts or willful misconduct of Consultant and/or its directors, officers, employees, agents or representatives in connection with the performance of Services under this Agreement, provided, however, that Consultant will have no obligation to indemnify Delphi to the extent that any such claims or damages arise out of or result from Internal Work Product Claims.

C. In each case, the indemnifying party shall also pay to the indemnified party any and all costs and expenses incurred in connection with the enforcement of these indemnification provisions.

D. The indemnification obligations set forth in this Section 9 and the general terms and conditions of this Agreement shall not apply to any tax or other governmental filings prepared by Consultant. The rights and obligations of the parties with respect to such services shall be governed by a separate agreement.

10. Limitation of Liability. Consultant's liability under this Agreement will be limited to twenty (20) times the professional fees paid; provided however that this limitation shall not apply (i) in the event of any breach of Section 16 below relating to Delphi Proprietary Information or (ii) if Consultant is found to be grossly negligent or to have acted willfully or fraudulently. In no event will Consultant or Delphi be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including loss of profits, data, business or goodwill) regardless of whether such liability is based on breach of contract, tort, strict liability, breach of warranties, failure of essential purpose or otherwise, and even if advised of the likelihood of such damages.

11. Standard of Performance. Consultant will use its best skills, resources and judgment to perform the Services in an efficient and economical manner and in accordance with the highest professional standards. If any Services are not completed to Delphi's reasonable satisfaction, Consultant will, at no additional cost to Delphi, take reasonable steps to correct any deficiencies. The express warranties in this Paragraph and in this Agreement shall be in lieu of all other warranties, express or implied, including the implied warranty of merchantability and fitness for a particular purpose.

12. Reliance on Information/Authorities. Consultant will base its conclusions on the facts and assumptions that Delphi submits and will not independently verify this information. Inaccuracy or incompleteness of the information Delphi provides could have a material effect on Consultant's conclusions. In rendering its advice, Consultant may consider, for example, the applicable provisions of the Internal Revenue Code of 1986, and ERISA as amended, and the relevant state statutes, the regulations thereunder, and judicial and administrative interpretations thereof. These authorities are subject to change, retroactively and/or prospectively, and any such changes could affect the validity of Consultant's advice. Consultant will not update its advice for subsequent changes or modifications to the law and regulations, or to the judicial and administrative interpretations thereof, unless Delphi separately engages Consultant to do so after such changes or modifications.

13. Legal Counsel. Delphi should consult with and/or engage legal counsel for the purpose of advising on non-tax legal aspects of matters on which Consultant provides tax advice and drafting any legal documents and/or agreements that may be required in connection therewith. Consultant will provide Delphi's legal counsel with tax-related advice that is deemed necessary by Delphi's legal counsel to draft such documents and/or agreements. To the extent Services of legal counsel or other professional service providers are required, Delphi is responsible for engaging and paying such service providers.

14. Federal Confidential Communications Privilege. A confidentiality privilege under Internal Revenue Code Section 7525 may pertain to certain communications between Consultant personnel and Delphi regarding federal tax advice provided pursuant to this engagement. By retaining Consultant, Delphi agrees that Consultant is instructed to claim the privilege on Delphi's behalf, with respect to any applicable communications, up to and until such time as Delphi may waive any such privilege in writing. As disclosure of any such confidential communications to the Internal Revenue Service or other third party may cause any confidentiality privilege to be waived, Delphi should notify Consultant if the Internal

Revenue Service or other third party requests information about any tax advice or tax advice documents provided by Consultant.

Delphi understands that Consultant makes no representation, warranty, or promise, and offers no opinion with respect to the applicability of such confidentiality privilege to any communication. Delphi agrees to indemnify Consultant for any attorney's fees and other costs and expenses incurred by Consultant in defending the confidentiality privilege on Delphi's behalf. Consultant agrees to promptly notify Delphi of any claim for which Consultant seeks indemnification and Delphi shall have the right to conduct the defense or settlement of any such claim at Delphi's sole expense, and Consultant shall cooperate with Delphi. Consultant shall nonetheless have the right to participate in such defense at its own expense and to approve the settlement of any claim hereunder that imposes liability or obligation.

15. Disclosure and Restriction on Use. If this engagement relates to a strategy offered by Consultant to Delphi that is designed to reduce or defer federal income tax for a direct or indirect corporate participant, pursuant to Treasury Regulation section 301.6111-2(c), Delphi (and each employee, representative, or other agent of Delphi) is expressly authorized to disclose the structure and tax aspects of the strategy with any and all persons, without limitation of any kind.

Written advice provided by Consultant to Delphi is for the information and use of Delphi only and may not be relied upon by any third party without the express written permission of Consultant.

16. Non-Disclosure of Delphi Proprietary Information.

A. "Delphi Proprietary Information" means any information concerning the business and affairs of Delphi, which is not publicly available at the time disclosed to, or learned by, Consultant or any Personnel. Delphi Proprietary Information includes, without limitation, this Agreement and any written or verbal work product prepared pursuant to this Agreement (such as reports, analyses, projections, advice, recommendations and other data); trade secrets; product specifications; data; know-how; formulae; compositions; processes; designs; sketches; photographs; samples; inventions; concepts; ideas; past, current and planned research and development; past, current and planned manufacturing or distribution methods and processes; price lists; marketing and business plans, methods and processes; financial results and information; reports; computer software and programs (including object code and source code); databases; notes; analyses; compilations; studies; and other materials or intangibles. Delphi Proprietary Information also includes any materials or information that contain or are based on any other Delphi Proprietary Information, whether prepared by Delphi, Consultant, Personnel or any other person. Information will be conclusively deemed Delphi Proprietary Information if it is marked "Proprietary" or "Confidential" or with an equivalent legend at the time it is disclosed. Any information transmitted orally will be conclusively deemed Delphi Proprietary Information if Delphi notifies Consultant that it is proprietary within a reasonable time following oral disclosure. The failure, however, to mark information as "Proprietary" or "Confidential" or to notify Consultant that oral information is proprietary will not affect the information's proprietary nature. Delphi Proprietary Information does not include any trade secrets; data; know-how; formulae; compositions; processes; designs; sketches; inventions; concepts; ideas; methodologies, and techniques; models; templates; general purpose consulting and software tools previously created, acquired, owned or developed or independently developed by Consultant in the performance of the Services without reference to Delphi's Proprietary Information.

B. In connection with Consultant's performance of Services, Delphi may disclose Delphi Proprietary Information to Consultant and Personnel. All Delphi Proprietary Information disclosed, furnished or made available to Consultant and/or Personnel and all Delphi Proprietary Information generated or developed by Consultant and/or Personnel will be treated and maintained as confidential by

Consultant and Personnel, will not be disclosed to any third parties, either in whole or in part, except upon Delphi's prior written authorization, and will be used by Consultant and Personnel only for the purpose of performing the Services in accordance with this Agreement, in all cases using the same degree of care and discretion to avoid disclosure, publication or dissemination of such Delphi Proprietary Information that Consultant uses with respect to its own similar information that it does not wish to disclose, publish or disseminate (but in no event less than a reasonable degree of care and discretion). Before Consultant or Personnel discloses any information that could, under any circumstances, constitute Delphi Proprietary Information, Consultant will obtain Delphi's written consent. Neither Consultant nor Personnel will remove any Delphi Proprietary Information from Delphi's premises unless Delphi authorizes the removal in writing. Consultant will be responsible and liable to Delphi for the violation by any of Personnel of these confidentiality obligations.

C. The foregoing obligations under this Section 16B of this Exhibit A shall not apply to the extent that any Delphi Proprietary Information (i) is at the time of disclosure, or thereafter becomes, part of the public domain through a source other than Consultant and Personnel, (ii) is subsequently learned by Consultant or Personnel from a third party that has a legal right to make such disclosure and does not impose an obligation of confidentiality on the receiving party, (iii) was known to Consultant or Personnel at the time of disclosure by Delphi, (iv) was generated independently by Consultant or Personnel before disclosure by Delphi, or (v) is required to be disclosed by Consultant or Personnel by law, subpoena or other process.

17. Assignment and Subcontracting. Consultant will not assign or subcontract any portion of its responsibilities under this Agreement without Delphi's prior written approval.

18. Changes and Delays.

A. In the event that (i) Delphi requires a change in the scope of the Services, (ii) any change of applicable law or regulation affects the timing or performance of the Services or (iii) any action by Delphi or a third party (other than Personnel) affects the timing or performance of the Services, subject to the mutual agreement of Delphi and Consultant, the fees and/or schedule for performance for the Services will be equitably adjusted by the parties.

B. To the extent that the Engagement Letter provides that Consultant's performance under this Agreement is contingent upon specific action or cooperation of Delphi, including the supply to Consultant of specific resources, approvals, and information, any delays in Consultant's performance which occur as a result of the failure or untimely performance by Delphi shall be excused to the extent of any such delay or untimely performance by Delphi and Consultant shall not incur any liability to Delphi as a result of any such delay or untimely performance by Delphi.

19. Term and Termination. This Agreement will terminate when the Services have been completed. In addition, either party may terminate this Agreement in the event of the breach by the other party of this Agreement, which breach is not cured within thirty (30) days after notice by the non-breaching party. Delphi shall pay Consultant for Services performed prior to the effective date of termination as well as expenses incurred prior to the effective date of termination and approved by Delphi in accordance with Section 7 of this Exhibit A.

20. Conflict. In the event of any conflict, ambiguity or inconsistency between this Agreement and any other agreement relating to the Services, including any preprinted terms and conditions on Delphi's purchase orders, the terms and conditions of this Agreement shall govern.

21. Survival. The provisions of this Agreement, which give the parties rights beyond termination of this Agreement, will survive any termination of this Agreement.
22. Severability. If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable, in whole or part, the remaining portions of this Agreement shall remain in effect.
23. Amendment. This Agreement shall not be modified except by a later written agreement signed by both parties.
24. Alternative Dispute Resolution.
- A. Any dispute or claim arising out of or relating to the Engagement Letter between the parties, the services provided thereunder, or any other services provided by or on behalf of Consultant or any of its subcontractors or agents to Delphi or at its request (including any dispute or claim involving any person or entity for whose benefit the services in question are or were provided) shall be resolved in accordance with the dispute resolution procedures set forth in Exhibit C attached hereto, which constitute the sole methodologies for the resolution of all such disputes. By operation of this provision, the parties agree to forego litigation over such disputes in any court of competent jurisdiction. Mediation, if selected, may take place at a location to be designated by the parties. Arbitration shall take place in Detroit, Michigan. Either party may seek to enforce any written agreement reached by the parties during mediation, or to confirm and enforce any final award entered in arbitration, in any court of competent jurisdiction.
- (b) Notwithstanding the agreement to such procedures, either party may seek injunctive relief to enforce its rights with respect to the use or protection of (i) its confidential or proprietary information or material or (ii) its names, trademarks, service marks or logos, solely in the courts of the State of Michigan or in the courts of the United States located in the State of Michigan. The parties consent to the personal jurisdiction thereof and to sole venue therein only for such purposes.

EXHIBIT B

Travel and Per Diem Reimbursement

A. If Personnel are required by Delphi to travel as an incidental requirement in performing services for Delphi, then such travel and per diem expenses, subject to prior written approval of Delphi, will be reimbursable as follows:

1. Air Travel Economy/Coach class only. Business class is permitted only upon prior written consent by Delphi.
2. Hotel Consultant will exercise good, sound business judgment and discretion in choosing hotels, such as moderately priced chain hotels or hotels that offer discounted corporate rates. Where extended travel is involved, reduced rates may be available and should be requested.
3. Rental cars Compact or intermediate class only. The cost of collision damage waiver and personal accident insurance is the responsibility of Consultant.
4. Mileage Allowance Reimbursement will be at the then current IRS rate (currently \$0.375 per mile) for the miles which are in excess of his or her normal commute from home to work and back. When permanently assigned to another location, even if the new location is temporary, Consultant will not be reimbursed for excess miles, additional driving time, etc.
5. Expense Reports If requested, Consultant will provide receipts for all reimbursable expenses, including meals and other expenditures, in excess of \$25.00 or more.
6. Meals Meals will not be reimbursed for non-overnight trips, except in the case of late return occasioned by travel outside normal working hours. Reimbursement for meals will be the actual and reasonable expenses paid by Consultant.
7. Extended Travel Consultant should review the home visit policy prior to a trip. Generally, the following provisions apply:

If the travel expense is less than the living expense in the temporary location, Consultant will be reimbursed for travel to the permanent location every week.

If the travel expense is more than the living expense in the temporary location, Consultant will be reimbursed for travel to the permanent location every two weeks.

Excess expenses due to frequent travel or stays will not be reimbursed by Delphi without its prior written approval.
8. Miscellaneous When Consultant chooses an alternative method of transportation, e.g., to drive instead of fly, reimbursement, including meals and lodging, will not exceed the lesser of the two costs. Documentation to support the lesser cost must be attached to expense report. Travel time must also be limited if on working hours.

The employee, his or her immediate supervisor, and an authorized Delphi

representative must sign the expense report form.

Consultant is responsible for travel reservations, hotel/motel accommodations and rental cars. If directed by Delphi, Consultant will make all travel arrangements through Total Travel Management, using a special account set up for such purposes.

Any cash advance by Consultant to its employee is the responsibility of Consultant.

9. Per Diem

In certain instances, a per diem will be paid to Consultant in accordance with Delphi's standard per diem policy.

B. All travel and per diem for which Consultant seeks reimbursement will be submitted to Delphi on standard vouchers, with substantiating documentation, and will accompany the monthly invoices.

Exhibit C

Dispute Resolution Procedures

The following procedures are the sole methodologies to be used to resolve any controversy or claim ("dispute"). If any of these provisions are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and binding on the parties to the fullest extent permitted by law.

Mediation

Any party may request mediation of a dispute by providing a written Request for Mediation to the other party or parties. The mediator, as well as the time and place of the mediation, shall be selected by agreement of the parties. Absent any other agreement to the contrary, the parties agree to proceed in mediation using the CPR Mediation Procedures (Effective April 1, 1998), with the exception of paragraph 2 which shall not apply to any mediation conducted pursuant to this agreement. As provided in the CPR Mediation Procedures, the mediation shall be conducted as specified by the mediator and as agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

Arbitration

Arbitration shall be used to settle the following disputes: (1) any dispute not resolved by mediation 90 days after the issuance by one of the parties of a written Request for Mediation (or, if the parties have agreed to enter or extend the mediation, for such longer period as the parties may agree) or (2) any dispute in which a party declares, more than 30 days after receipt of a written Request for Mediation, mediation to be inappropriate to resolve that dispute and initiates a Request for Arbitration. Once commenced, the arbitration will be conducted either (1) in accordance with the procedures in this document and the Rules for Non-Administered Arbitration of the CPR Institute for Dispute Resolution ("CPR Arbitration Rules") as in effect on the date of the engagement letter or contract between the parties, or (2) in accordance with other rules and procedures as the parties may designate by mutual agreement. In the event of a conflict, the provisions of this document and the CPR Arbitration Rules will control.

The arbitration will be conducted before a panel of three arbitrators, two of whom may be designated by the parties using either the CPR Panels of Distinguished Neutrals or the Arbitration Rosters maintained by any JAMS Office in the United States. If the parties are unable to agree on the composition of the arbitration panel, the parties shall follow the screened selection process provided in Section B, Rules 5, 6, 7, and 8 of the CPR Arbitration Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or any dispute concerning the applicability, interpretation, or enforceability of these procedures, including any contention that all or part of these procedures are invalid or unenforceable, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator shall be appointed unless he or she has agreed in writing to abide and be bound by these procedures.

The arbitration panel shall issue its final award in writing. The panel shall have no power to award non-monetary or equitable relief of any sort. Damages that are inconsistent with any applicable agreement between the parties, that are punitive in nature, or that are not measured by the prevailing party's actual damages, shall be unavailable in arbitration or any other forum. In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitration panel have power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only as provided in the CPR Arbitration Rules. Before making any such disclosure, a party shall give written notice to all other parties and shall afford such parties a reasonable opportunity to protect their interests.

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The award reached as a result of the arbitration will be binding on the parties, and confirmation of the arbitration award may be sought in any court having jurisdiction.

EXHIBIT D

Fee Schedule

As agreed we will undertake the services listed in the attached letter for authorized Delphi employees for the 2004, 2005, and 2006 calendar years based on the following fee schedule per employee:

• Expatriates Assigned To the US	\$1,750
• Expatriates Assigned From the US	\$2,700
• Expatriates Assigned To and From Non-US Countries	\$2,100
• Employees Assigned To the Mexican Border	\$750
• Trainees/J Visa Holders	\$375

Fees for monthly payroll assistance, amended returns and tax clearance certificates will be dependent on the country in which the services are performed. See exhibit E for the fees for these services.

Fees for visa and immigration assistance will be dependent on the country in which the services are performed. See exhibit F for visa and immigration assistance fees.

We will bill you one-half of the agreed upon fee for income tax preparation on or before January 15th of each year and the remainder after April 15th of each year for completed returns. A final bill will be presented for all income tax returns prior to November 1st of each year. Invoices will be due and payable by Delphi thirty (30) days after receipt. All fees are exclusive of out of pocket expenses and mandatory value added tax.

All fees are based at 70% or less of our standard billing rates. Invoices for these services and other additional services described above will be made at the completion of each individual project on a monthly basis. Circumstances encountered during the performance of services that warrant additional time and/or expenses could affect the above estimates. We will notify you of any such circumstances as they arise.

Delphi will reimburse KPMG for all reasonable costs and expenses, including, without limitation, all travel expenses, KPMG incurs in connection with the Services, provided, however, that KPMG must obtain prior approval of Delphi for any individual reimbursable expenses in excess of \$2,500 or for reimbursable expenses which exceed or are anticipated to exceed an aggregate of \$10,000 during any calendar month. KPMG will not charge any markup, overhead, profit or other fees on the reimbursable expenses. Delphi's reimbursement obligations will be governed by the provisions of Exhibit B.

EXHIBIT E**KPMG Additional Services and Related Fees**

<u>Country</u>	<u>Amended Returns</u>	<u>Tax Clearance</u>	<u>Tax Withholding</u>
Argentina	\$1,100	N/A	Start-up fee \$250 per employee \$500 per month (up to 5 employees) / \$800 per month (up to 10 employees)
Australia	\$440	N/A	Start-up fee \$900 Monthly fee \$450 / Annual fee \$1,500
Austria	\$825	N/A	\$55 per employee per installment (14 installments/yr) \$75 per employee per month (social taxes) \$60 per employee per month (handling of payments)
Belgium	N/A - no amended returns	N/A	\$665 per month
Botswana	\$135	\$265	\$55 per month
Brazil	\$500	\$1,650	Not offered - Would recommend third party provider
Canada	\$250	\$360	\$275 per month
China	\$90 per month per employee	\$450/Arrival \$300/Departure	Part of return fee
Czech Rep	\$775	\$165	\$165 per month per employee / \$225 per year per employee
France	\$1,225	\$775	Monthly payslips and quarterly social contributions \$150 per person per month Processing of yearly social returns \$1,950 Start-up fee including registration of company with social bodies \$2,900
Germany	\$280	N/A	\$195 per month for 4 employees \$25 per month for each additional employee
Hungary	\$900	\$880	\$275 per employee per quarter
India	\$825	\$880	\$110 per employee per month
Indonesia	\$385	\$115/Arrival \$115/Departure	\$225 per month \$1,100 per year
Italy	\$500	N/A	Start-up fee \$1,800 Annual fee \$2,600
Japan	\$700	\$400	\$375 per month (up to 5 employees) \$550 per month (up to 10 employees) / \$825 per month (up to 20 employees)
Korea	\$675	N/A	\$10 per month per employee
Luxembourg	\$450	N/A	\$1,350 per month for 11 expatriates
Malaysia	\$115	\$385	\$45 per employee per month (minimum of \$150 per month)
Mexico	\$500-\$700	N/A	\$200 per employee per month
Morocco	\$1,325	\$2,200	\$900 per month
Poland	\$825	\$225	\$30 per employee per month
Portugal	\$565	\$425	\$50 per employee per month
Romania	N/A	N/A	Included in tax return fee
Russia	\$1,595	N/A	\$1,325 month for up to 10 employees
Saudi Arabia	N/A	N/A	\$500 per month
Singapore	\$825	\$1,650	\$65 per employee per month (\$400 monthly minimum)
Spain	\$500	N/A	\$550 per employee per month
Sweden	\$325	N/A	Not offered - would recommend third party provider
Switzerland	\$850	N/A	\$390 per employee per month / \$750 start-up per employee
Taiwan	\$650	N/A	N/A
Thailand	\$325	N/A	\$165 per employee per month
Turkey	\$990	\$1,100	\$900 month for up to 10 employees
UK	\$550	Included In Return Fee	\$250 per employee per month Start-up cost = total monthly charge + \$400 / Annual forms \$250 per year
United States	\$800	N/A	N/A

All fees are exclusive of out of pocket expenses and required value added tax.

EXHIBIT F

KPMG Additional Services and Related Fees

<u>Country</u>	<u>Visa and Immigration Assistance</u>
Argentina	Visa for the assignee \$825 Visa for the assignee plus his/ her spouse \$1,240 Visa for the assignee plus his/ her immediate family \$1,650
Australia	Standard business sponsorship \$1,255 Nomination and visa application (per family) \$1,085
Austria	Restricted from offering services
Belgium	Preparation of application of work permit \$840
Botswana	Renewal of work permit \$700
Brazil	Permanent or temporary visa (per immediate family) \$560 Extension of temporary visa (per immediate family) \$560 Identification card \$80 Tax number card \$45
Canada	Restricted from offering services (Can recommend local legal firm)
China	Apply to the Shanghai Public Security Bureau (3 or less) \$1,650 per person Apply to the Shanghai Public Security Bureau (less than 10 more than 3) \$1,325 per person Apply to the Shanghai Public Security Bureau (10 or more) \$1,100 per person
Czech Rep	KPMG does not offer visa and immigration services (Can recommend a provider)
France	\$1,700 per employee No additional costs for a family application Services rendered by the Law Offices of Samuel Okoshken
Germany	Work permit \$715 Resident permit \$715
Hungary	Work permit \$185 Resident permit \$265
India	Visa \$770 Foreign registration \$440
Indonesia	Business visa including work permit \$550 Multiple business visa \$660 Single business visa \$440 Social visa \$440 Limited stay visa including work permit and stay permit \$2,200 Limited stay visa including stay permit for each dependent \$1,925
Italy	Non - European citizen secondment (request of work permit, entry visa, permit stay) \$1,685 Non - European citizen employment (request of work permit, entry visa, permit stay, employment card, employment letter, formalities with Labour Office, formalities with INAIL) \$2,400 European citizen secondment (request of work permit, entry visa, permit stay) \$720 European citizen employment (request of work permit, entry visa, permit stay, employment card, employment letter, formalities with Labour Office, formalities with INAIL) \$960
Japan	Per assignee \$2,875 / Per dependent \$1,265
Korea	Obtaining visa \$1,925
Luxembourg	Assisting with work permit and visa \$1,760
Malaysia	Application for employment pass \$1,540 per person Application for dependent pass \$275 per person
Mexico	Obtaining an FM3 document \$1,100 per visitor and \$825 per relative Obtaining each exit and entry permit \$275 per person
Morocco	Obtaining visa \$1,100

EXHIBIT F (cont'd)	
KPMG Additional Services and Related Fees	
Poland	Obtaining preliminary consent for employment and final work permit \$1,100 Obtaining temporary residence card \$1,650 Obtaining an extension of the working visa or temporary visa \$550
Portugal	Obtaining visa \$700
Romania	Obtaining temporary residence for taxpayer \$240 Obtaining temporary residence for each dependent \$100
Russia	Obtaining visa \$1,100 Obtaining work permit \$1,650
Saudi Arabia	Not offered
Singapore	The following services are offered by M&C Services Application for Visa \$300 Application of employment pass \$1,200 Application for renewal of employment pass \$490 Application for dependent's pass \$120 Application for training pass \$1,210 Cancellation of pass \$180
Spain	Work and resident permit \$2,525 per person
Sweden	Obtaining visa \$2,010
Switzerland	European work permit \$450 Non-European \$4,000
Taiwan	N/A
Thailand	Original work permit application \$1,045 Work permit renewal \$525 Extension of visa \$550 per person per year Extension of visa for the expatriate's family members \$165 per person per year Re-entry permit \$110 per person per application
Turkey	Not Offered
UK	Intra company transfer work permit \$920 New hire work permit \$1075 Work permit extensions \$690 Permanent resident applications \$535
United States	Restricted from offering services

All fees are exclusive of out of pocket expenses including required value added tax and amounts due to governmental units for the processing of documents.

Exhibit G

KPMG Privacy Notice

KPMG LLP and KPMG Investment Advisors (collectively, "KPMG"), like most providers of financial services, are now required by law to inform our individual clients of our policies regarding privacy of personal client information. At KPMG, we are committed to providing you with the highest level of professional services. As part of this effort, we have always protected the confidentiality and security of our clients' personal information and will continue to do so.

Confidentiality and Security

We restrict access to information about you to personnel who need to know that information in connection with providing services to you. We maintain physical, electronic, and procedural safeguards in compliance with applicable law to guard your information.

Information We Collect

KPMG collects information about you in connection with your engagement of us to provide you with services. Sources from which we collect information about you include interviews with you, tax return organizers, financial planning organizers, financial history questionnaires, financial statements, statements of portfolio holdings, other forms, and transactions and correspondence between you and us, our affiliates and others. If you are an investment advisory services client, KPMG Investment Advisors also collects information about your investment portfolio and your financial situation, requirements and objectives.

Disclosure of Personal Information

We do not disclose any personal information about our clients or former clients to third parties or affiliates, except as permitted by law. For example, if you are an investment advisory services client, KPMG LLP and KPMG Investment Advisors may share information about you with each other with your authorization. This allows us to provide you with the services you have requested from each of us with greater ease and convenience to you.

If you have any questions regarding this Notice or about our privacy policies and practices, please contact the KPMG partner responsible for your engagement.



309 East Wacker Drive
Chicago, IL 60601-5212

Telephone 312 665 1000
Fax 312 665 6000

November 3, 2004

PRIVATE

Ms. Sara J. Phillips
Manager, International Services Group
Delphi Corporation
World Headquarters & Customer Center
M/C 480.410.122
5825 Delphi Drive
Troy, MI 48098

Dear Sara:

KPMG LLP (KPMG) and Delphi Corporation (Delphi) have entered into an engagement letter dated October 5, 2004 under which KPMG will provide international executive services to Delphi and its expatriate employees. Attached to and made part of the October 5, 2004 engagement letter is Exhibit A, KPMG/Delphi Standard Engagement Terms & Conditions (rev. 9/15/2004). KPMG and Delphi agree that, for this engagement only, the first and second lines of paragraph ten (10) are deleted and the following inserted in its place:

"Limitation of Liability- Consultant's liability arising in connection with this engagement, if any, and for each year, will be limited to two (2) times the professional fees paid for each year;"

Please sign the enclosed copy of this letter to confirm our agreement and return it to us. If you have any questions, please call me at (312) 665-8485 or Doyoung Yong at (312) 665-5207.

Very truly yours,

KPMG LLP

Ann Marie Goddard
Partner
International Executive Services

Enclosure

cc: James P. Whitson, Delphi Corporation
Doyoung Yong, KPMG LLP



Page 2

Ms. Sara J. Phillips

Delphi Corporation

November 3, 2004

ACCEPTED:

Delphi Corporation

Sara Phillips

Authorized Signature

Manager International Sales

Title

4 Nov 2004

Date



KPMG LLP, KPMG LLP, a U.S. limited liability partnership,
is a member of KPMG International, a Swiss association

KPMG/Delphi Standard Engagement Terms & Conditions
rev. 10 22 2004
page 3 of 10

C. In each case, the indemnifying party shall also pay to the indemnified party any and all costs and expenses incurred in connection with the enforcement of these indemnification provisions.

D. The indemnification obligations set forth in this Section 9 and the general terms and conditions of this Agreement shall not apply to any tax or other governmental filings prepared by Consultant. The rights and obligations of the parties with respect to such services shall be governed by a separate agreement.

10. Limitation of Liability. Consultant's liability arising in connection with this engagement, if any, and for each year, will be limited to two (2) times the professional fees paid for each year; provided however that this limitation shall not apply (i) in the event of any breach of Section 16 below relating to Delphi Proprietary Information or (ii) if Consultant is found to be grossly negligent or to have acted willfully or fraudulently. In no event will Consultant or Delphi be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including loss of profits, data, business or goodwill) regardless of whether such liability is based on breach of contract, tort, strict liability, breach of warranties, failure of essential purpose or otherwise, and even if advised of the likelihood of such damages.

11. Standard of Performance. Consultant will use its best skills, resources and judgment to perform the Services in an efficient and economical manner and in accordance with the highest professional standards. If any Services are not completed to Delphi's reasonable satisfaction, Consultant will, at no additional cost to Delphi, take reasonable steps to correct any deficiencies. The express warranties in this Paragraph and in this Agreement shall be in lieu of all other warranties, express or implied, including the implied warranty of merchantability and fitness for a particular purpose.

12. Reliance on Information/Authorities. Consultant will base its conclusions on the facts and assumptions that Delphi submits and will not independently verify this information. Inaccuracy or incompleteness of the information Delphi provides could have a material effect on Consultant's conclusions. In rendering its advice, Consultant may consider, for example, the applicable provisions of the Internal Revenue Code of 1986, and ERISA as amended, and the relevant state statutes, the regulations thereunder, and judicial and administrative interpretations thereof. These authorities are subject to change, retroactively and/or prospectively, and any such changes could affect the validity of Consultant's advice. Consultant will not update its advice for subsequent changes or modifications to the law and regulations, or to the judicial and administrative interpretations thereof, unless Delphi separately engages Consultant to do so after such changes or modifications.

13. Legal Counsel. Delphi should consult with and/or engage legal counsel for the purpose of advising on non-tax legal aspects of matters on which Consultant provides tax advice and drafting any legal documents and/or agreements that may be required in connection therewith. Consultant will provide Delphi's legal counsel with tax-related advice that is deemed necessary by Delphi's legal counsel to draft such documents and/or agreements. To the extent Services of legal counsel or other professional service providers are required, Delphi is responsible for engaging and paying such service providers.

14. Federal Confidential Communications Privilege. A confidentiality privilege under Internal Revenue Code Section 7525 may pertain to certain communications between Consultant personnel and Delphi regarding federal tax advice provided pursuant to this engagement. By retaining Consultant, Delphi agrees that Consultant is instructed to claim the privilege on Delphi's behalf, with respect to any applicable communications, up to and until such time as Delphi may waive any such privilege in writing. As disclosure of any such confidential communications to the Internal Revenue Service or other third party may cause any confidentiality privilege to be waived, Delphi should notify Consultant if the Internal



KPMG LLP
303 East Wacker Drive
Chicago, IL 60601-5212

Telephone 312 665 1000
Fax 312 665 6000
Internet www.us.kpmg.com

March 20, 2006

Ms. Sara J. Phillips
Manager, International Services Group
Delphi Corporation
5825 Dephi Drive
Troy, MI 48098

Dear Sara:

Delphi Corporation (Delphi) and KPMG LLP (KPMG) have entered into an agreement letter dated October 5, 2004, November 3, 2004, and January 18, 2006 executed on March 8, 2006 under which KPMG will provide international executive services to Delphi and its expatriates. The fees listed in Attachment A are an addendum to Exhibit E of the October 5, 2004 engagement letter. Our fees for services detailed in Attachment A will be billed at the lesser of the fees in Attachment A or the actual time incurred to complete the services at our standard hourly rates.

Please sign the enclosed copy of this letter to confirm our agreement. If you have any questions, please call Sandra Froylan at (312) 665-3323 or me at (312) 665-5207.

Very truly yours,

KPMG LLP

Doyoung Yong
Senior Manager
International Executive Services

cc: James P. Whitson, Delphi Corporation
Ann Marie Goddard, KPMG
Saul Caisman, KPMG
Sandra Froylan, KPMG

ACCEPTED:

Delphi Corporation.

Authorized Signature

Title

Date



Attachment A: Delphi Corporation

Addendum to Exhibit E of the October 5, 2004 Engagement Letter

Other services listed below for authorized Delphi employees for the 2004, 2005, and 2006 calendar years are based on the following fee schedule per employee:

- Prepare amended US income tax returns for Employees Assigned To the Mexican Border \$375
- Prepare monthly Mexican non-resident income tax withholding calculation for Employees Assigned To the Mexican Border \$40
- Prepare and compile payments at host information for Employees Assigned From the US, Expatriates Assigned To the US, and Expatriates Assigned To and From Non-US Countries \$375

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
----- x

ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND 1107(b) AUTHORIZING
(I) EMPLOYMENT AND RETENTION OF KPMG LLP AS ADVISORY AND VALUATION
ADVISORS TO DEBTORS, EFFECTIVE NUNC PRO TUNC TO FEBRUARY 16, 2006,
(II) CONTINUED RETENTION OF KPMG LLP AS TAX ADVISORS TO DEBTORS,
EFFECTIVE NUNC PRO TUNC TO JANUARY 1, 2006, AND (III) ADDITIONAL
INTERNATIONAL EXECUTIVE TAX SERVICES TO BE RENDERED BY KPMG LLP TO
DEBTORS EFFECTIVE NUNC PRO TUNC TO JANUARY 18, 2006

("KPMG LLP SUPPLEMENTAL RETENTION ORDER")

Upon the supplemental application dated April 20, 2006 (the "Application") of
Delphi Corporation and certain of its domestic subsidiaries and affiliates, debtors and
debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the
"Order") under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) and Fed. R. Bankr. P. 2014 authorizing
(i) the employment and retention of KPMG LLP as advisory and valuation advisors to the
Debtors, effective nunc pro tunc to February 16, 2006, (ii) the continued retention of KPMG LLP
as tax advisors to the Debtors, effective nunc pro tunc to January 1, 2006, and (iii) additional
international executive tax services to be rendered by KPMG LLP to the Debtors, effective nunc
pro tunc to January 18, 2006; and this Court having determined that the relief requested in the
Application is in the best interests of the Debtors, their estates, their creditors, and other parties-
in-interest; and it appearing that proper and adequate notice of the Application has been given

and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it hereby is

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is GRANTED on a final basis.
2. Subject to the terms of this Order, the Debtors' employment of KPMG LLP as one of their advisory and valuation advisors pursuant to the terms and conditions of the Application is approved pursuant to sections 327(a), 328(a), and 1107(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532, as amended (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), effective nunc pro tunc to February 16, 2006.
3. Subject to the terms of this Order, the Debtors' continued employment of KPMG LLP as tax advisors to the Debtors pursuant to the terms and conditions of the Application is approved pursuant to sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code and Rule 2014 of the Bankruptcy Rules, effective nunc pro tunc to January 1, 2006.
4. Subject to the terms of this Order, the Debtors' employment of KPMG LLP to perform additional international executive tax services pursuant to the terms and conditions of the Application is approved pursuant to sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code and Rule 2014 of the Bankruptcy Rules, effective nunc pro tunc to January 18, 2006.
5. KPMG LLP shall be compensated for fees and expenses in accordance with the standards and procedures set forth in sections 330 and 331 of the Bankruptcy Code and all applicable Bankruptcy Rules, Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), guidelines established by the Office of the United States Trustee (the "U.S. Trustee"), and further orders of this Court.

6. Notwithstanding anything to the contrary set forth in the engagement letters attached to the Application (the "Engagement Letters"), KPMG LLP, without the Debtors' prior written approval, may subcontract a portion of its responsibilities under the Engagement Letters to any of the member firms of KPMG International (the "KPMG Member Firms"); provided, however, that KPMG LLP shall remain fully and solely responsible for all of KPMG LLP's liabilities and obligations under the Engagement Letters.

7. Notwithstanding anything to the contrary set forth in the Engagement Letters, KPMG LLP shall be solely responsible for all of KPMG LLP's liabilities and obligations under the Engagement Letters, whether incurred or performed, in whole or in part, by KPMG LLP, any affiliate of KPMG LLP, any KPMG Member Firm, or any of their respective affiliates. The Debtors shall have no recourse, and shall bring no claim, against any KPMG Member Firm other than KPMG LLP, or against any subcontractors, members, shareholders, directors, officers, managers, partners, agents, representatives, or employees of any KPMG Member Firm (or any of their respective successors or permitted assigns), or any of their respective assets, with respect to the services or otherwise under the Engagement Letters.

8. All requests of KPMG LLP for payment of indemnity pursuant to the Application shall be made by means of an application (interim or final as the case may be) and shall be subject to review by this Court to ensure that payment of such indemnity conforms to the terms of the Application and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought; provided, however, that in no event shall KPMG LLP be indemnified for a claim that a court determines by final order to have arisen out of KPMG LLP's own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

9. In the event that KPMG LLP seeks reimbursement for attorneys' fees from the Debtors pursuant to the Application, the invoices and supporting time records from such attorneys shall be included in KPMG LLP's own applications (both interim and final) and such invoices and time records shall be subject to the U.S. Trustee's guidelines for compensation and reimbursement of expenses and the approval of this Court under the standards of sections 330 and 331 of the Bankruptcy Code, without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

10. KPMG LLP's limitations of liability, as set forth in the Engagement Letters, shall not apply to claims arising out of KPMG LLP's own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

11. Any party-in-interest shall have the right to raise the issue of the application of KPMG LLP's prepetition retainer to postpetition fees and expenses.

12. To the extent that this Order is inconsistent with the Engagement Letters, this Order shall govern.

13. With the exception of KPMG LLP, the KPMG Member Firms providing services under the Engagement Letters shall be permitted to use category codes to describe the time spent on services rendered, rather than the more detailed descriptions usually required for fee applications.

14. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

15. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

Dated: New York, New York
April __, 2006

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT F

Objections Due: May 1, 2006 at 4:00 p.m.

SHEARMAN & STERLING LLP
599 Lexington Avenue
New York, New York 10022
Telephone: (212) 848-4000
Facsimile: (212) 848-7179
Douglas P. Bartner (DB-2301)
Andrew V. Tenzer (AT-2263)

Special Counsel for Delphi Corporation, et al.,
Debtors and Debtors in Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF PRESENTMENT OF ORDER UNDER 11 U.S.C. §§ 327(a),
328(a), AND 1107(b) AUTHORIZING (I) EMPLOYMENT AND RETENTION
OF KPMG LLP AS ADVISORY AND VALUATION ADVISORS TO DEBTORS,
EFFECTIVE NUNC PRO TUNC TO FEBRUARY 16, 2006, (II) CONTINUED
RETENTION OF KPMG LLP AS TAX ADVISORS TO DEBTORS, EFFECTIVE
NUNC PRO TUNC TO JANUARY 1, 2006, AND (III) ADDITIONAL
INTERNATIONAL EXECUTIVE TAX SERVICES TO BE RENDERED
BY KPMG LLP TO DEBTORS EFFECTIVE NUNC PRO TUNC TO JANUARY 18, 2006

PLEASE TAKE NOTICE that on April 20, 2006, Delphi Corporation ("Delphi")
and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-
captioned cases filed the Application For Order Under 11 U.S.C. §§ 327(a), 328(a), And 1107(b)

Authorizing (I) Employment And Retention Of KPMG LLP As Advisory And Valuation Advisors To Debtors, Effective Nunc Pro Tunc To February 16, 2006, (II) Continued Retention of KPMG LLP As Tax Advisors To Debtors, Effective Nunc Pro Tunc To January 1, 2006, And (III) Additional International Executive Tax Services To Be Rendered By KPMG LLP To Debtors Effective Nunc Pro Tunc To January 18, 2006 (the "Application").

PLEASE TAKE FURTHER NOTICE that if timely written objections are filed, served, and received in accordance with this notice, a hearing to consider approval of the Application will be held on May 10, 2006, at 10:00 a.m. (Prevailing Eastern Time) (the "Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004.

PLEASE TAKE FURTHER NOTICE that if no written objections to the Application are timely filed, served, and received, the order filed with the Application and attached to this notice as Exhibit A will be submitted for signature to the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004 on May 1, 2006.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Order Under 11 U.S.C. §§ 102 (1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, And Administrative Procedures, And (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e) (the "Case Management Order") (Docket No. 245), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) registered users of the Bankruptcy Court's

case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), (iii) special counsel to the Debtors, Shearman & Sterling LLP, 599 Lexington Avenue, New York, New York 10022 (Att'n: Douglas P. Bartner), (iv) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), (v) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Marlane Melican), (vi) counsel for the Official Committee of Unsecured Creditors, Latham & Watkins, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vii) on behalf of KPMG LLP, King & Spalding LLP, 1185 Avenue of the Americas, New York, New York 10036 (Att'n: Samuel S. Kohn), and (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard), in each case so as to be **received** no later than **4:00 p.m. (Prevailing Eastern Time) on May 1, 2006** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Case Management Order will be considered by the Bankruptcy Court at the Hearing. If no objections to the Application are timely filed and served in

accordance with the procedures set forth herein and in the Case Management Order, the Bankruptcy Court may enter an order granting the Application **without further notice**.

Dated: New York, New York
April 20, 2006

By: /s/ Douglas P. Bartner
Douglas P. Bartner (DB-2301)
Andrew V. Tenzer (AT-2263)

SHEARMAN & STERLING LLP
599 Lexington Avenue
New York, New York 10022
Telephone: (212) 848-4000
Facsimile: (212) 848-7179

Special Counsel to the Debtors and
Debtors in Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
----- x

ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND 1107(b) AUTHORIZING
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ADVISORS TO DEBTORS, EFFECTIVE NUNC PRO TUNC TO FEBRUARY 16, 2006,
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INTERNATIONAL EXECUTIVE TAX SERVICES TO BE RENDERED BY KPMG LLP TO
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("KPMG LLP SUPPLEMENTAL RETENTION ORDER")

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(i) the employment and retention of KPMG LLP as advisory and valuation advisors to the
Debtors, effective nunc pro tunc to February 16, 2006, (ii) the continued retention of KPMG LLP
as tax advisors to the Debtors, effective nunc pro tunc to January 1, 2006, and (iii) additional
international executive tax services to be rendered by KPMG LLP to the Debtors, effective nunc
pro tunc to January 18, 2006; and this Court having determined that the relief requested in the
Application is in the best interests of the Debtors, their estates, their creditors, and other parties-
in-interest; and it appearing that proper and adequate notice of the Application has been given

and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it hereby is

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is GRANTED on a final basis.
2. Subject to the terms of this Order, the Debtors' employment of KPMG LLP as one of their advisory and valuation advisors pursuant to the terms and conditions of the Application is approved pursuant to sections 327(a), 328(a), and 1107(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532, as amended (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), effective nunc pro tunc to February 16, 2006.
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5. KPMG LLP shall be compensated for fees and expenses in accordance with the standards and procedures set forth in sections 330 and 331 of the Bankruptcy Code and all applicable Bankruptcy Rules, Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), guidelines established by the Office of the United States Trustee (the "U.S. Trustee"), and further orders of this Court.

6. Notwithstanding anything to the contrary set forth in the engagement letters attached to the Application (the "Engagement Letters"), KPMG LLP, without the Debtors' prior written approval, may subcontract a portion of its responsibilities under the Engagement Letters to any of the member firms of KPMG International (the "KPMG Member Firms"); provided, however, that KPMG LLP shall remain fully and solely responsible for all of KPMG LLP's liabilities and obligations under the Engagement Letters.

7. Notwithstanding anything to the contrary set forth in the Engagement Letters, KPMG LLP shall be solely responsible for all of KPMG LLP's liabilities and obligations under the Engagement Letters, whether incurred or performed, in whole or in part, by KPMG LLP, any affiliate of KPMG LLP, any KPMG Member Firm, or any of their respective affiliates. The Debtors shall have no recourse, and shall bring no claim, against any KPMG Member Firm other than KPMG LLP, or against any subcontractors, members, shareholders, directors, officers, managers, partners, agents, representatives, or employees of any KPMG Member Firm (or any of their respective successors or permitted assigns), or any of their respective assets, with respect to the services or otherwise under the Engagement Letters.

8. All requests of KPMG LLP for payment of indemnity pursuant to the Application shall be made by means of an application (interim or final as the case may be) and shall be subject to review by this Court to ensure that payment of such indemnity conforms to the terms of the Application and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought; provided, however, that in no event shall KPMG LLP be indemnified for a claim that a court determines by final order to have arisen out of KPMG LLP's own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

9. In the event that KPMG LLP seeks reimbursement for attorneys' fees from the Debtors pursuant to the Application, the invoices and supporting time records from such attorneys shall be included in KPMG LLP's own applications (both interim and final) and such invoices and time records shall be subject to the U.S. Trustee's guidelines for compensation and reimbursement of expenses and the approval of this Court under the standards of sections 330 and 331 of the Bankruptcy Code, without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

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15. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

Dated: New York, New York
April __, 2006

UNITED STATES BANKRUPTCY JUDGE